



U.S. Department of Transportation
John A. Volpe National Transportation Systems Center

Update on the Methodology for Amtrak Cost Accounting Amtrak Performance Tracking (APT)

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Appendix A:
Cost Center List by Subfamily

1 Introduction

Each table below represents the list of Cost Centers associated with each APT Subfamily at the time the data for this report was gathered from APT in April 2016. The #701 Capital Family is not included as it does not have Cost Centers in a traditional sense. Please see Section 6.6 in the main report for a full discussion of the codes used in the Capital Family. For each Cost Center, its Subcategory is listed as well as the business types to which it allocated costs at the time the data were gathered.

APT is a dynamic system and the nature or function of individual Cost Centers may change and Cost Centers may shift from one Subfamily to another or its name may change. Accordingly, the specific Cost Centers and the Business Types they allocated costs to will change subsequent to the April 2016 time period represented here. This Appendix will be updated periodically to reflect for these changes.

1.1 Description of Amtrak Business Types:

- **National Train Service (NTS):** Amtrak’s “core” business of providing intercity passenger train service
- **Commuter Infrastructure Access (CI):** Provision of access to Amtrak’s track and other facilities to independently operated commuter railroad agencies
- **Commuter Operations (CM):** Operation of commuter service by Amtrak on behalf of outside commuter railroad agencies
- **Freight Infrastructure Access (FR):** Provision of access to Amtrak’s track and other facilities to freight railroads
- **Reimbursable:** Maintenance of infrastructure and equipment performed by Amtrak for outside enterprises, mostly commuter and freight railroads, on a reimbursable cost basis
- **Commercial:** Management of Amtrak’s property and assets other than for the provision of intercity passenger train service (e.g. retail space, parking garages, air rights, etc.)
- **Capital:** In APT, the Capital business represents business activity under which Amtrak acquires or produces assets used in the operation of its NTS and ancillary businesses.¹
- **Unallocated:** Amtrak groups certain expenses from SAP here that are not allocated to the NTS trains and ancillary businesses. The expenses are mainly depreciation, interest, and capital projects for the acquisition of equipment and fixed assets.

¹ In its Fiscal Year 2016, Amtrak began allocating capital and related operating expenses not to a distinct Capital business line but to the other lines of business benefiting from capital work. This business line will no longer be used going forward.

Table A-1. Cost Center List for Subfamily Central Div MoW - #101

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type								
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated	
CC_3179	DIV ZERO DEFECT PENN STATION/ERT	FM_101_0	Central Div MoW - General	X	X							
CC_3203	Maint Of Way-Hialeah	FM_101_0	Central Div MoW - General	X	X	X	X					
CC_3205	Maint Of Way Sanford FL	FM_101_0	Central Div MoW - General	X	X	X	X					
CC_3301	Chicago Radio Shop	FM_101_0	Central Div MoW - General	X	X	X	X	X				X
CC_3302	Sr Dir MoW Intercity	FM_101_0	Central Div MoW - General	X	X	X	X	X				
CC_3303	Engineer Track	FM_101_0	Central Div MoW - General	X	X	X	X	X	X			X
CC_3304	Engineer C&S	FM_101_0	Central Div MoW - General	X	X	X	X	X	X			X
CC_3351	Maint Of Way-New Orleans	FM_101_0	Central Div MoW - General	X	X		X	X				
CC_3360	C&S Michigan District	FM_101_0	Central Div MoW - General	X			X	X				
CC_3361	Track Michigan District	FM_101_0	Central Div MoW - General	X			X	X				
CC_6159	Facility Maintenance	FM_101_0	Central Div MoW - General	X	X	X	X	X	X			X
CC_OH01	OH Central-EN	FM_101_0	Central Div MoW - General	X	X	X	X	X	X			X

Table A-2. Cost Center List for Subfamily MidAtlantic Div MoW - #102

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3201	Div Radio Shop Washington	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X		
CC_3202	Div Track Supv Washington	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X			
CC_3204	Div C&S Supv Washington	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X			
CC_3208	Div B&B Supv Structures Washington	FM_102_0	MidAtlantic Div MoW - General	X	X	X		X			X
CC_3501	Div Track Supv Baltimore	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X			
CC_3511	Div Track Supv Perryville	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X			
CC_3521	Div Track Supv Phila 30th St	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X		X
CC_3523	Div Track Supv Lancaster	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X			
CC_3524	Div Track Supv Wilmington	FM_102_0	MidAtlantic Div MoW - General	X	X		X	X			
CC_3531	Vehicle Maint Shop Philadelphia	FM_102_0	MidAtlantic Div MoW - General	X	X		X	X			
CC_3532	Sys Equip Eng Mid-Atlantic	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X		
CC_3533	Div Engr MidAtlantic Division	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X		
CC_3536	Div C&S Supv Perryville	FM_102_0	MidAtlantic Div MoW - General	X	X		X	X	X		
CC_3537	Div Comm Supv Baltimore	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X		
CC_3601	Div B&B Supv Structures Baltimore	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X		
CC_3602	Div B&B Supv Structures Wilmington	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X		X		
CC_3603	Div B&B Supv Structures Perryville	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X		
CC_3631	Div ET Supv Baltimore	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X		

Table A-2. Cost Center List for Subfamily MidAtlantic Div MoW - #102

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type								
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated	
CC_3632	Div ET Power Dir Load Disp Phila	FM_102_0	MidAtlantic Div MoW - General	X	X							
CC_3634	Div ET Supv Philadelphia	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X			X
CC_3635	Div ET Supv Perryville	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X			
CC_3641	Div Signals Supv Baltimore	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X				
CC_3642	Baltimore Radio Shop	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X			X
CC_3643	Wilmington Radio Shop	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X			
CC_3644	Philadelphia Radio Shop	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X			
CC_3645	Lancaster Radio Shop	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X			
CC_3646	Bear Delaware Radio Shop	FM_102_0	MidAtlantic Div MoW - General	X	X	X						
CC_3651	Div Comm Supv Philadelphia	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X			X
CC_3652	Div Signals Supv Harrisburg	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X				
CC_3653	Div Signals Supv Wilmington	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X				
CC_3654	Div Signals Supv Philadelphia	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X			X
CC_3655	SYS TRACK & STRUCT CONSTRUCTION	FM_102_0	MidAtlantic Div MoW - General	X	X		X	X	X			
CC_3661	Div B&B Supv Structures Phila	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X			X
CC_3662	Div B&B Supv Facilities Phila	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X				
CC_3705	SYS RADIO ENGINEERING SUPPORT	FM_102_0	MidAtlantic Div MoW - General	X	X		X					X
CC_3756	30th St Station Maint Mgt	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X			X
CC_3903	Director Substation Design	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X			

Table A-2. Cost Center List for Subfamily MidAtlantic Div MoW - #102

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type								
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated	
CC_3904	Div C&S West Positive Train Control	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X					
CC_3905	Div ET Constructions Phila South	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X			
CC_3906	Div ET Constructions Phila North	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X			X
CC_3951	Sys C&S Production MAD North	FM_102_0	MidAtlantic Div MoW - General	X	X		X	X				
CC_3956	Sys C&S Production MAD South	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X				
CC_3970	Div Mid-Atlantic Proj Mgt	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X			X
CC_3974	Sys Track Surfacing Mid-Atlantic	FM_102_0	MidAtlantic Div MoW - General	X	X		X	X				
CC_3978	Div ET Supv Lancaster	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X			
CC_3979	Div B&B Supv Const Washington	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X			X
CC_OH02	OH Mid-Atlantic-EN	FM_102_0	MidAtlantic Div MoW - General	X	X	X	X	X	X	X	X	X

Table A-3. Cost Center List for Subfamily New England Div MoW - #103

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3166	Div ET Supv Line Gang Providence	FM_103_0	New England Div MoW - General	X	X	X	X	X	X		X
CC_3167	Div ET Supv Electricians Providence	FM_103_0	New England Div MoW - General	X	X	X	X	X	X		X
CC_3168	Div ET Power Dir Load Disp Boston	FM_103_0	New England Div MoW - General	X	X			X			
CC_3169	Div ET Supv Electricians Midway	FM_103_0	New England Div MoW - General	X	X	X	X	X	X		X
CC_3170	Div ET Supv Line Gang Midway	FM_103_0	New England Div MoW - General	X	X	X		X			
CC_3183	DIV B&B ELECTRICIANS MDWAY/NHAV	FM_103_0	New England Div MoW - General	X	X	X	X	X			
CC_3185	System Track Concrete Tie	FM_103_0	New England Div MoW - General	X	X	X	X	X			
CC_3197	Div New England Project Management	FM_103_0	New England Div MoW - General	X	X	X	X	X	X		
CC_3811	Div Engineer New England	FM_103_0	New England Div MoW - General	X	X	X	X	X	X		X
CC_3812	Div Track Prod Gangs Providence	FM_103_0	New England Div MoW - General	X	X	X	X	X	X		X
CC_3813	Div Track Supv Midway	FM_103_0	New England Div MoW - General	X	X	X	X	X			
CC_3814	Div Track Supv Providence	FM_103_0	New England Div MoW - General	X	X	X	X	X			
CC_3815	Div Track Supv Hartford	FM_103_0	New England Div MoW - General	X	X	X	X	X			
CC_3816	Div Track Supv Boston	FM_103_0	New England Div MoW - General	X	X	X	X	X	X		X
CC_3817	Sys Equip Eng New England	FM_103_0	New England Div MoW - General	X	X	X	X	X			
CC_3831	Div B&B Supv New Haven	FM_103_0	New England Div MoW - General	X	X	X	X	X			

Table A-3. Cost Center List for Subfamily New England Div MoW - #103

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3832	Div B&B Supv Midway	FM_103_0	New England Div MoW - General	X	X	X	X	X			
CC_3833	Div B&B Supv Providence	FM_103_0	New England Div MoW - General	X	X	X	X	X	X		X
CC_3834	Div B&B Supv Boston	FM_103_0	New England Div MoW - General	X	X	X	X	X	X		X
CC_3836	Div B&B Production Gang Midway	FM_103_0	New England Div MoW - General	X	X	X	X	X			
CC_3851	Div C&S Supv Boston	FM_103_0	New England Div MoW - General	X	X	X	X	X			X
CC_3852	Div Radio Shop New Haven	FM_103_0	New England Div MoW - General	X	X	X	X	X			
CC_3853	Div Radio Shop Boston	FM_103_0	New England Div MoW - General	X	X	X	X	X			
CC_3854	Div C&S Elec Specialist CETC Boston	FM_103_0	New England Div MoW - General	X	X	X	X				
CC_3855	Div C&S Supv Boston/Providence	FM_103_0	New England Div MoW - General	X	X	X	X	X			
CC_3856	Div C&S Supv Midway	FM_103_0	New England Div MoW - General	X	X	X	X	X			
CC_3857	Div C&S Supv Hartford	FM_103_0	New England Div MoW - General	X	X	X	X	X			
CC_3858	Div Radio Shop Providence	FM_103_0	New England Div MoW - General	X	X	X	X	X	X		X
CC_3952	Div C&S Construction Providence	FM_103_0	New England Div MoW - General	X	X	X	X	X			
CC_3953	Div C&S Construction New Haven	FM_103_0	New England Div MoW - General	X	X	X	X	X	X		
CC_3955	Div C&S Construction Boston	FM_103_0	New England Div MoW - General	X	X		X				
CC_3971	Div Track Supv New Haven	FM_103_0	New England Div MoW - General	X	X	X	X	X			
CC_OH03	OH New England-EN	FM_103_0	New England Div MoW - General	X	X	X	X	X	X		X

Table A-4. Cost Center List for Subfamily New York Div MoW - #104

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3163	Div Fire & Life Safety Maintenance	FM_104_0	New York Div MoW - General	X	X		X	X			
CC_3181	Sys Equip Eng New York	FM_104_0	New York Div MoW - General	X	X	X	X	X	X		
CC_3184	Div Fire & Life Safety C3 Room	FM_104_0	New York Div MoW - General	X	X						
CC_3664	Div B&B Supv Facilities NY	FM_104_0	New York Div MoW - General	X	X		X	X	X		
CC_3666	Div B&B Moveable Bridges NY	FM_104_0	New York Div MoW - General	X	X		X				
CC_3667	Div B&B Supv Newark	FM_104_0	New York Div MoW - General	X	X	X	X	X			
CC_3702	Div Radio Shop Adams	FM_104_0	New York Div MoW - General	X	X	X	X	X			
CC_3703	Div Radio Shop Sunnyside	FM_104_0	New York Div MoW - General	X	X	X	X	X	X		
CC_3706	Div B&B Supv Adams	FM_104_0	New York Div MoW - General	X	X	X	X	X			
CC_3707	Div B&B Supv Sunnyside Yard	FM_104_0	New York Div MoW - General	X	X		X	X			
CC_3708	Div B&B Supv New York	FM_104_0	New York Div MoW - General	X	X	X	X	X	X		X
CC_3710	Div ET Supv LIRR New York	FM_104_0	New York Div MoW - General	X	X	X	X	X	X		X
CC_3711	Div ET Supv Projects NY	FM_104_0	New York Div MoW - General	X	X	X	X	X	X		X
CC_3712	Div ET Supv Morrisville/Adams	FM_104_0	New York Div MoW - General	X	X	X	X	X	X		X
CC_3715	Div ET Supv Substation Const NY	FM_104_0	New York Div MoW - General	X	X	X	X	X			
CC_3716	ESA NY Track & Protection	FM_104_0	New York Div MoW - General	X	X	X	X	X			
CC_3717	B&B Supv Life Safety PM	FM_104_0	New York Div MoW - General	X	X	X	X	X			

Table A-4. Cost Center List for Subfamily New York Div MoW - #104

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type								
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated	
CC_3718	Div C&S Supv Wayside New York	FM_104_0	New York Div MoW - General	X	X		X	X				
CC_3722	NEW JERSEY I & C PROJECTS	FM_104_0	New York Div MoW - General	X	X	X	X	X	X	X	X	X
CC_3724	Div C&S Supv Morrisville	FM_104_0	New York Div MoW - General	X	X	X	X	X	X			
CC_3725	Div C&S Supv Newark NJ	FM_104_0	New York Div MoW - General	X	X		X	X				
CC_3726	Div C&S Supv Penn Station/Sunnyside Yard	FM_104_0	New York Div MoW - General	X	X	X	X	X				
CC_3727	Div C&S Central Control Facility NY	FM_104_0	New York Div MoW - General	X	X		X	X				
CC_3728	Div C&S Supv New York/Newark	FM_104_0	New York Div MoW - General	X	X	X	X	X	X			X
CC_3729	Div ET Supv Catenary Const NY	FM_104_0	New York Div MoW - General	X	X	X	X	X	X			X
CC_3730	Div C&S Supv Sunnyside Yard	FM_104_0	New York Div MoW - General	X	X	X	X	X				
CC_3731	Div ET Power Dir Load Disp NY	FM_104_0	New York Div MoW - General	X	X			X				
CC_3733	Linemen Adams	FM_104_0	New York Div MoW - General	X	X	X	X	X				
CC_3734	Substation PSNY	FM_104_0	New York Div MoW - General	X	X	X	X	X	X			X
CC_3735	Linemen PSNY	FM_104_0	New York Div MoW - General	X	X		X					
CC_3736	Signal Section Secaucus	FM_104_0	New York Div MoW - General	X	X	X	X	X				
CC_3737	Communication West	FM_104_0	New York Div MoW - General	X	X	X	X	X	X			
CC_3751	Div Engineer New York	FM_104_0	New York Div MoW - General	X	X		X	X				

Table A-4. Cost Center List for Subfamily New York Div MoW - #104

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3752	Div Track Supv Projects Adams	FM_104_0	New York Div MoW - General	X	X		X	X			
CC_3753	Div Track Supv Penn Station NY	FM_104_0	New York Div MoW - General	X	X	X	X	X			
CC_3754	Div Track Supv Sunnyside	FM_104_0	New York Div MoW - General	X	X	X	X	X			
CC_3755	Div Track Supv Adams	FM_104_0	New York Div MoW - General	X	X	X	X	X			
CC_3759	Div Track Supv LIRR Const NY	FM_104_0	New York Div MoW - General	X	X		X	X			
CC_3761	New York I & C Projects	FM_104_0	New York Div MoW - General	X	X	X	X	X	X		X
CC_3918	ESA C&S PRODUCTION	FM_104_0	New York Div MoW - General	X	X		X	X			
CC_3926	Div New York Project Management	FM_104_0	New York Div MoW - General	X	X	X	X	X	X		
CC_OH04	OH New York-EN	FM_104_0	New York Div MoW - General	X	X	X	X	X	X	X	X

Table A-5. Cost Center List for Subfamily MoW Support - #105

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type								
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated	
CC_3025	Safety Support Engineering	FM_105_0	MoW Support - General	X	X	X	X	X	X	X	X	X
CC_3131	Chief Engineer	FM_105_0	MoW Support - General	X	X	X	X	X	X	X	X	X
CC_3151	Sr Dir Clearance & Tests	FM_105_0	MoW Support - General	X	X	X	X	X	X	X		
CC_3161	Budget VP Chief Engineer	FM_105_0	MoW Support - General	X	X	X	X	X	X	X	X	X
CC_3182	ENG LOGISTICS & DEVELOPMENT	FM_105_0	MoW Support - General	X	X	X	X	X	X	X		
CC_3198	DCE NJHSR/ESA/Gateway	FM_105_0	MoW Support - General	X	X		X	X				
CC_3200	Deputy Chief Eng Maint East	FM_105_0	MoW Support - General	X	X	X	X	X	X			
CC_3534	Sys Director Work Equip Eng	FM_105_0	MoW Support - General	X	X	X	X	X	X			
CC_3535	SR DIR OPERATIONS IMPROVEMENT	FM_105_0	MoW Support - General	X	X	X	X	X	X			
CC_3876	SYS ENGINEERING SAFETY	FM_105_0	MoW Support - General	X	X	X	X	X	X	X		X
CC_3901	Comm & Sig Supv Repair Lancaster	FM_105_0	MoW Support - General	X	X	X	X	X	X			
CC_3902	Sr Eng Comm-Elec Tech Phila	FM_105_0	MoW Support - General							X		
CC_3907	Sr Eng Radio Engineering	FM_105_0	MoW Support - General	X	X	X	X	X	X			X
CC_3908	Dir Elec Traction Conversion Facilities	FM_105_0	MoW Support - General	X	X			X				
CC_3909	Director Electric Traction Design	FM_105_0	MoW Support - General	X	X		X	X	X			
CC_3910	Program Director Life Safety	FM_105_0	MoW Support - General	X	X		X	X				
CC_3911	Deputy Chief Engineer Structures	FM_105_0	MoW Support - General	X	X	X	X	X	X			

Table A-5. Cost Center List for Subfamily MoW Support - #105

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3912	Deputy Chief Eng Construction	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_3916	Deputy Chief Eng Structures Stds	FM_105_0	MoW Support - General	X	X		X				
CC_3917	Director CETC Engineering	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_3919	System Gateway Design	FM_105_0	MoW Support - General	X							
CC_3921	Dir Business Operations Eng East	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_3922	Deputy Chief Engineer Industrial Eng	FM_105_0	MoW Support - General	X	X	X	X	X	X	X	X
CC_3923	Deputy Chief Eng Structures Design	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_3924	Dir System Safety	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_3927	Superintendant Eng Production East	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_3930	ET SYSTEM TRAINING	FM_105_0	MoW Support - General	X	X		X				
CC_3931	Deputy Chief Engineer Track	FM_105_0	MoW Support - General	X	X	X	X	X	X	X	X
CC_3932	Deputy Chief Engineer C&S	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_3933	Deputy Chief Engineer Electric Traction	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_3935	Construction Management	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_3954	Dir C&S Construction East	FM_105_0	MoW Support - General	X	X		X	X	X		
CC_3972	Director Track Design & Layout	FM_105_0	MoW Support - General	X	X	X	X	X	X		

Table A-5. Cost Center List for Subfamily MoW Support - #105

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3973	Program Director Asset MGM Sys	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_3975	Dir Signal Design Engineering	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_3976	Dir Electric Traction Maintenance	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_4011	AUTOMOTIVE BEAR	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_4012	Sys Equip Shop Eng Wilmington	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_4024	M O W Freight	FM_105_0	MoW Support - General	X	X	X	X	X	X		X
CC_4802	Material Control - Odenton	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_4819	Matl Control Supv PCY	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_4825	Matl Cntl IC Wilm	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_4842	Material Cntl Perryville	FM_105_0	MoW Support - General	X	X	X	X	X	X		X
CC_4901	M/W Lancaster	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_4902	Material Control - Adams M/W	FM_105_0	MoW Support - General	X	X	X	X	X			X
CC_4905	Material Control - NHV M/W	FM_105_0	MoW Support - General	X	X	X	X	X			
CC_4945	MATERIALS MGMT FACILITY MICHIGAN ST DOT	FM_105_0	MoW Support - General	X			X	X			
CC_4946	MATERIALS MGMT HUDSON LINE IMPROVEMENTS	FM_105_0	MoW Support - General	X	X		X	X			
CC_4974	MATERIAL CONTROL - PVD M/W	FM_105_0	MoW Support - General	X	X	X	X	X			

Table A-5. Cost Center List for Subfamily MoW Support - #105

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_5015	HC T&D - PROFESSIONAL DEVELOPMENT	FM_105_0	MoW Support - General	X	X	X	X	X	X		X
CC_5024	HC T&D - ENGINEERING TRAINING	FM_105_0	MoW Support - General	X							
CC_5025	Mgr Eng Tng Regulatory/Corp Mandated	FM_105_0	MoW Support - General	X	X		X	X			
CC_5218	Work Trains - PHL	FM_105_0	MoW Support - General	X	X	X	X	X			X
CC_5389	ENGINEERING PROGRAM MANAGEMENT	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_5408	Work Wire Wreck-NYD	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_5432	Work Wreck - Empire	FM_105_0	MoW Support - General	X							
CC_5618	Work Wire & Wreck Flag-NED	FM_105_0	MoW Support - General	X	X	X	X	X	X		X
CC_5714	UTILITIES - ENGINEERING MAD	FM_105_0	MoW Support - General	X	X	X	X	X	X		
CC_CP06	CANCELLED PROJECTS-CHIEF ENGINEERING	FM_105_0	MoW Support - General	X	X	X	X	X			X
CC_EN_P RJ	Chief Engineer - PRJ Costs	FM_105_0	MoW Support - General	X	X	X	X	X	X	X	X
CC_EQ01	Equipment & Vehicles Usage	FM_105_0	MoW Support - General	X	X	X	X	X	X		X
CC_OH29	OH ENG MOW	FM_105_0	MoW Support - General	X	X	X	X	X	X	X	X

Table A-6. Cost Center List for Subfamily System Gangs - #106

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3104	SYS ET CONSTRUCTION	FM_106_0	System Gangs - General	X	X	X	X	X	X		
CC_3141	Track Production Eng East	FM_106_0	System Gangs - General	X	X		X	X	X		
CC_3165	Sys SW Const/Rail Install	FM_106_0	System Gangs - General	X	X	X	X	X			
CC_3171	Sys Rail Pick Up Unit East	FM_106_0	System Gangs - General	X	X	X	X	X			
CC_3172	Sys Track Laying System East	FM_106_0	System Gangs - General	X	X	X	X	X			X
CC_3173	Sys Track Surfacing NY	FM_106_0	System Gangs - General	X	X	X	X	X	X		
CC_3174	Sys Switch Exchange System East	FM_106_0	System Gangs - General	X	X	X	X	X	X		
CC_3175	Undercutter	FM_106_0	System Gangs - General	X	X	X	X	X			
CC_3176	System Trak Welders	FM_106_0	System Gangs - General	X	X	X	X	X			
CC_3177	Sys Struct Bridge Rehab ESA	FM_106_0	System Gangs - General	X	X		X	X			
CC_3178	Sys Tie / Rail Prod East	FM_106_0	System Gangs - General	X	X		X				
CC_3180	System ROW Improvements	FM_106_0	System Gangs - General	X	X	X	X	X			
CC_3512	System Track Surfacing Unimat	FM_106_0	System Gangs - General					X			
CC_3915	Sys Structures Bridge Rehab Gang NY	FM_106_0	System Gangs - General	X	X		X	X			
CC_3958	Sys Track Surfacing Unimat	FM_106_0	System Gangs - General	X	X	X	X	X			
CC_3959	Sys Equip Engineer Eng East	FM_106_0	System Gangs - General	X	X	X	X	X			
CC_3977	Sys Struct Bridge Rehab Gang MAD	FM_106_0	System Gangs - General	X	X		X	X			
CC_3980	Sys Equip Eng Production	FM_106_0	System Gangs - General	X	X	X	X	X			
CC_4013	Sys Structures Bridge Fabrication WIL	FM_106_0	System Gangs - General	X	X		X				

Table A-6. Cost Center List for Subfamily System Gangs - #106

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_OH06	OH System Gang-EN	FM_106_0	System Gangs - General	X	X	X	X	X	X		X

Table A-7. Cost Center List for Subfamily West Div MoW - #107

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3401	Los Angeles Radio Shop	FM_107_0	West Div MoW - General	X	X	X	X	X	X		X
CC_3402	Director Engineering	FM_107_0	West Div MoW - General	X	X	X	X	X	X		X
CC_3403	District Engineer	FM_107_0	West Div MoW - General	X	X	X	X	X	X		X
CC_3404	Div Oakland Maint Facility	FM_107_0	West Div MoW - General	X	X	X		X			
CC_3406	Div Seattle Maint Facility	FM_107_0	West Div MoW - General	X	X	X	X	X	X		X
CC_OH07	OH West-EN	FM_107_0	West Div MoW - General	X	X	X		X	X		X

Table A-8. Cost Center List for Subfamily Empire District - #108

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3162	EMPIRE CORRIDOR C&S CONSTRUCTION	FM_108_0	Empire District - General	X	X		X	X			
CC_3713	SR DIRECTOR EMPIRE CORRIDOR	FM_108_0	Empire District - General	X	X		X	X	X		
CC_3714	EMPIRE CORRIDOR TRACK & STRUCTURES MAINT	FM_108_0	Empire District - General	X	X		X	X			X
CC_3913	EMPIRE CORRIDOR C&S MAINTENANCE	FM_108_0	Empire District - General	X	X	X	X	X	X		
CC_OH36	OH EMPIRE CORRIDOR-EN	FM_108_0	Empire District - General	X	X		X	X			

Table A-9. Cost Center List for Subfamily Michigan Line - #109

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3106	MICHIGAN CORR CAPITAL CONST JACKSON	FM_109_0	Michigan Line - General	X			X	X			
CC_3112	MICHIGAN CORR TRACK & STRUCT JACKSON	FM_109_0	Michigan Line - General	X			X	X			
CC_3116	MICHIGAN CORR C&S JACKSON	FM_109_0	Michigan Line - General	X			X	X			
CC_OH37	OH MICHIGAN LINE-EN	FM_109_0	Michigan Line - General	X			X	X			

Table A-10. Cost Center List for Subfamily MoE Turnaround - #201

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2072	Contract Loc-Asst Supt Road West	FM_201_0	MoE Turnaround - General	X							
CC_2081	Contract Loc-Asst Supt Road East	FM_201_0	MoE Turnaround - General	X							
CC_2693	Contract Loc-Asst Supt Road Midwest	FM_201_0	MoE Turnaround - General	X							
CC_4210	Oklahoma City Contract M/E	FM_201_0	MoE Turnaround - General	X							
CC_4211	Charlotte Mechanical	FM_201_0	MoE Turnaround - General	X							
CC_4212	M Of E-RVR	FM_201_0	MoE Turnaround - General	X				X			X
CC_4213	Savannah Mechanical	FM_201_0	MoE Turnaround - General	X							
CC_4214	Lynchburg Mechanical	FM_201_0	MoE Turnaround - General	X							
CC_4216	M Of E-NPN	FM_201_0	MoE Turnaround - General	X	X	X					X
CC_4220	NORFOLK MECHANICAL	FM_201_0	MoE Turnaround - General	X	X	X					
CC_4231	Lorton Mechanical	FM_201_0	MoE Turnaround - General	X							X
CC_4262	MECH-MAD - WAS S&I	FM_201_0	MoE Turnaround - General	X	X	X			X		X
CC_4302	San Luis Obispo Contract MofE	FM_201_0	MoE Turnaround - General	X							X
CC_4303	San Diego Maint Of Equip	FM_201_0	MoE Turnaround - General	X				X			
CC_4305	Maint Of Equip Cascades/SEA	FM_201_0	MoE Turnaround - General	X		X					X
CC_4308	Goleta Contract MofE	FM_201_0	MoE Turnaround - General	X							
CC_4321	Turn Maintenance OAK-AMTK	FM_201_0	MoE Turnaround - General	X		X		X			X
CC_4332	Mech O/S Contr-SAC	FM_201_0	MoE Turnaround - General	X							

Table A-10. Cost Center List for Subfamily MoE Turnaround - #201

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type								
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated	
CC_4333	Contract Maintenance SLC	FM_201_0	MoE Turnaround - General	X								
CC_4402	M Of E-HAR	FM_201_0	MoE Turnaround - General	X		X		X				X
CC_4403	M Of E-PGH	FM_201_0	MoE Turnaround - General	X								
CC_4433	Mech-MAD - PHL Locomotives	FM_201_0	MoE Turnaround - General	X	X	X	X	X	X	X		X
CC_4435	MECH-MAD - PHL CARS	FM_201_0	MoE Turnaround - General	X	X	X	X	X	X	X		X
CC_4521	Maint Of Equip Niagara Falls	FM_201_0	MoE Turnaround - General	X				X				X
CC_4543	New York MofE Yard	FM_201_0	MoE Turnaround - General	X	X	X	X	X	X	X		X
CC_4611	Fort Worth M Of E	FM_201_0	MoE Turnaround - General	X				X				
CC_4612	Albuquerque Contract MofE	FM_201_0	MoE Turnaround - General	X								
CC_4613	San Antonio MofE Facility	FM_201_0	MoE Turnaround - General	X				X				X
CC_4651	CHI Car Yard 14th St	FM_201_0	MoE Turnaround - General	X	X	X	X	X	X	X		X
CC_4653	CHI Mechanical CUS Station	FM_201_0	MoE Turnaround - General	X								X
CC_4681	St Louis MofE Facility	FM_201_0	MoE Turnaround - General	X	X	X	X	X	X	X		X
CC_4682	Kansas City Maint Of Equi	FM_201_0	MoE Turnaround - General	X								
CC_4685	PNT MofE Facility	FM_201_0	MoE Turnaround - General	X				X				
CC_4722	New Haven MofE Facility	FM_201_0	MoE Turnaround - General	X	X	X	X	X	X	X		X
CC_4723	Springfield MofE Facility	FM_201_0	MoE Turnaround - General	X								X
CC_5508	M of E Downeaster	FM_201_0	MoE Turnaround - General	X								X
CC_5560	St Albans Facility	FM_201_0	MoE Turnaround - General	X								
CC_6542	O/S MECHANICAL	FM_201_0	MoE Turnaround - General	X								
CC_6555	CONTRACT - PDX CASCADES O/S MECHANICAL CONTRACT - PDX CSL	FM_201_0	MoE Turnaround - General	X								

Table A-10. Cost Center List for Subfamily MoE Turnaround - #201

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_6556	O/S MECHANICAL CONTRACT - PDX EB	FM_201_0	MoE Turnaround - General	X							
CC_6646	O/S MECH 11/14 SAC	FM_201_0	MoE Turnaround - General	X							
CC_6652	Mech O/S Contr-SJC	FM_201_0	MoE Turnaround - General	X							
CC_6660	Mech O/S Contr-BFD	FM_201_0	MoE Turnaround - General	X							
CC_6661	Mech O/S Contr-SPK	FM_201_0	MoE Turnaround - General	X							
CC_6669	Mech O/S Contr-EUG	FM_201_0	MoE Turnaround - General	X							
CC_6678	Mech O/S Contr - San Joaquin SAC	FM_201_0	MoE Turnaround - General	X							

Table A-11. Cost Center List for Subfamily MoE Loco Maintenance - #202

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type								
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated	
CC_4027	ACS-64 MAT & SVCS CONTRACT -SIEMENS	FM_202_0	MoE Loco Maintenance - General	X								
CC_4028	CMO Special Projects	FM_202_0	MoE Loco Maintenance - General	X	X	X	X	X	X	X	X	X
CC_4271	Mech-MAD - WAS Locomotives	FM_202_0	MoE Loco Maintenance - General	X	X	X	X	X	X	X		X
CC_4346	LAX - LOCO MAINTENANCE & REPAIR	FM_202_0	MoE Loco Maintenance - General	X	X	X						X
CC_4526	Albany M Of E Loco Preventive	FM_202_0	MoE Loco Maintenance - General	X	X	X	X	X	X	X		X
CC_4672	CHI Loco Preventive Maint	FM_202_0	MoE Loco Maintenance - General	X	X	X	X	X	X	X		X

Table A-12. Cost Center List for Subfamily MoE Car Maintenance - #203

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_4264	MECH-MAD - WAS CAR SHOP	FM_203_0	MoE Car Maintenance - General	X	X	X	X	X	X		X
CC_4605	CHI Car 14th St-RIP Track	FM_203_0	MoE Car Maintenance - General	X	X	X	X	X	X		X
CC_4606	Brighton Park Maint Facility	FM_203_0	MoE Car Maintenance - General	X	X	X	X	X	X		X

Table A-13. Cost Center List for Subfamily MoE Support - #204

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0374	Planned Maintenance System	FM_204_0	MoE Support - General	X	X	X	X	X	X		X
CC_1802	Deputy CMO - Business Line Partner	FM_204_0	MoE Support - General	X	X	X	X	X	X	X	X
CC_1804	Deputy CMO Engineering Standards & Plan	FM_204_0	MoE Support - General	X							
CC_2821	Utilities-Laus & 8th St Mech.	FM_204_0	MoE Support - General	X	X	X		X	X		X
CC_2881	Mech Supt-SEA	FM_204_0	MoE Support - General	X	X	X	X	X	X		X
CC_2901	Southern Div Admin Master Mechanic	FM_204_0	MoE Support - General	X	X	X		X			
CC_2996	LAX - Environmental	FM_204_0	MoE Support - General	X	X	X	X	X	X		X
CC_3103	FLEET ENGINEER BI LEVEL CARS	FM_204_0	MoE Support - General	X	X	X		X			X
CC_3114	Fleet Eng Locomotives	FM_204_0	MoE Support - General	X							X
CC_3127	Rolling Stk Engineering	FM_204_0	MoE Support - General	X							
CC_3128	CHIEF MECHANICAL OFFICER	FM_204_0	MoE Support - General	X	X	X	X	X	X	X	X
CC_3129	Equip Stds & Compliance Admin	FM_204_0	MoE Support - General	X	X	X	X	X	X	X	X
CC_3132	Fleet Eng Diesel Locos	FM_204_0	MoE Support - General	X							
CC_3135	FLEET ENGINEER LOW LEVEL CARTS	FM_204_0	MoE Support - General	X							X
CC_3136	RCM PROGRAM	FM_204_0	MoE Support - General	X							
CC_3138	Mechanical Operations	FM_204_0	MoE Support - General	X	X	X	X	X	X	X	X

Table A-13. Cost Center List for Subfamily MoE Support - #204

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3139	Mech. Maint. Procedures	FM_204_0	MoE Support - General	X	X	X	X	X	X	X	X
CC_3142	Quality Management System	FM_204_0	MoE Support - General	X	X	X	X	X	X	X	X
CC_3143	Regulatory Compliance	FM_204_0	MoE Support - General				X	X			X
CC_3144	Industrial Design	FM_204_0	MoE Support - General	X	X	X	X	X	X	X	X
CC_3145	Fleet Eng Electric Locos	FM_204_0	MoE Support - General	X							
CC_3966	Fleet Engineering Cab Cars	FM_204_0	MoE Support - General	X							X
CC_4257	MASTER MECHANIC	FM_204_0	MoE Support - General	X	X	X	X	X	X		X
CC_4273	MECH-MAD - WAS FACILITY MAINT	FM_204_0	MoE Support - General	X	X	X	X	X	X	X	X
CC_4280	Mech-MAD - Superintendent	FM_204_0	MoE Support - General	X	X	X	X	X	X	X	X
CC_4307	Sound Transit Material Control	FM_204_0	MoE Support - General			X					
CC_4311	SUPT TERMINAL SERVICES	FM_204_0	MoE Support - General	X	X	X		X	X		X
CC_4315	Mech Supt-Oakland	FM_204_0	MoE Support - General	X	X	X		X			X
CC_4431	Mech-MAD - PHL Admin	FM_204_0	MoE Support - General	X	X	X	X	X	X		X
CC_4671	CHI Loco Facility Admin	FM_204_0	MoE Support - General	X	X	X	X	X	X		X
CC_4803	Supplier Quality Enforcement	FM_204_0	MoE Support - General	X				X			
CC_4805	MAINT OF EQUIPMENT	FM_204_0	MoE Support - General	X	X	X	X	X	X	X	X
CC_4815	LA Loco Shop	FM_204_0	MoE Support - General	X		X		X	X		
CC_4821	DEPUTY PROCUREMENT	FM_204_0	MoE Support - General	X	X	X	X				
CC_4871	Mat'l Cntl Brighton Park	FM_204_0	MoE Support - General	X							

Table A-13. Cost Center List for Subfamily MoE Support - #204

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_4872	Material Control - Chicago	FM_204_0	MoE Support - General	X	X	X	X	X	X		X
CC_4874	Material Control Los	FM_204_0	MoE Support - General	X		X		X	X		
CC_4875	Material Control New Orleans	FM_204_0	MoE Support - General	X				X			
CC_4876	MANAGER BUDGETS	FM_204_0	MoE Support - General	X	X	X		X	X		X
CC_4877	Matl Cntrl - Seattle	FM_204_0	MoE Support - General	X	X	X	X	X	X		X
CC_4878	Material Control - Oakland	FM_204_0	MoE Support - General	X	X	X		X			
CC_4932	Material Control Sanford	FM_204_0	MoE Support - General	X		X					
CC_4942	Material Control - WAS.	FM_204_0	MoE Support - General	X	X	X	X	X	X	X	X
CC_4944	Material Control Hialeah	FM_204_0	MoE Support - General	X		X					
CC_4971	Material Control NHV	FM_204_0	MoE Support - General	X	X	X	X	X	X		X
CC_4972	Material Control - Sunnyside	FM_204_0	MoE Support - General	X	X	X	X	X	X		X
CC_4973	Material Control - Boston	FM_204_0	MoE Support - General	X	X	X	X	X	X		X
CC_4975	Material Control - Albany	FM_204_0	MoE Support - General	X	X	X	X	X	X		X
CC_5013	HC T&D - MECHANICAL TRAINING	FM_204_0	MoE Support - General	X	X	X	X	X	X	X	X
CC_5019	Mgr Mechanical Training Central	FM_204_0	MoE Support - General	X				X			
CC_5020	Mgr Mechanical Training East	FM_204_0	MoE Support - General	X				X			
CC_5027	Mechanical High Speed Rail	FM_204_0	MoE Support - General	X				X			
CC_5028	Mechanical Training West	FM_204_0	MoE Support - General	X	X	X	X	X	X		
CC_5393	Supt-Terminal Svcs NYD	FM_204_0	MoE Support - General	X	X	X		X			X

Table A-13. Cost Center List for Subfamily MoE Support - #204

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type								
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated	
CC_5718	UTILITIES - MECHANICAL MAD	FM_204_0	MoE Support - General	X	X							
CC_5800	TRAIN FUEL - EMERGENCY FUELING	FM_204_0	MoE Support - General	X								
CC_6508	Central Div Master Machanic	FM_204_0	MoE Support - General	X	X	X	X	X	X			X
CC_7092	Conn DOT Material Control	FM_204_0	MoE Support - General			X						
CC_OH12	OH Mid-Atlantic-ME	FM_204_0	MoE Support - General	X	X	X	X	X	X	X		X
CC_OH13	OH New England-ME`	FM_204_0	MoE Support - General	X	X	X	X	X	X			X
CC_OH14	OH New York-ME	FM_204_0	MoE Support - General	X	X	X	X	X	X			X
CC_OH16	OH South -ME	FM_204_0	MoE Support - General	X	X	X		X				X
CC_OH17	OH Southwest-ME	FM_204_0	MoE Support - General	X	X	X		X	X			X
CC_OH31	OH CMO	FM_204_0	MoE Support - General	X	X	X	X	X	X	X		X
CC_OH44	OH GM STATE SUPPORTED MOE SHOPS	FM_204_0	MoE Support - General	X	X	X		X				
CC_OH49	OH STATE SUPPORTED SEATTLE MOE SHOP	FM_204_0	MoE Support - General	X	X	X	X	X	X			X

Table A-14. Cost Center List for Subfamily MoE Multiple - #205

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3026	Safety Support Mechanical	FM_205_0	MoE Multiple - General	X	X	X	X	X	X	X	X
CC_4215	Asst Supt Mechanical - Hialeah	FM_205_0	MoE Multiple - General	X	X	X	X	X	X		X
CC_4232	Asst Supt Mechanical - Sanford	FM_205_0	MoE Multiple - General	X		X		X			X
CC_4301	Maint Of Equip-Long Haul/SEA	FM_205_0	MoE Multiple - General	X	X	X	X	X	X		X
CC_4306	Maint Of Equip-Sound Tran/SEA	FM_205_0	MoE Multiple - General	X		X		X			X
CC_4330	CAL Car & Loc Maint OAK	FM_205_0	MoE Multiple - General	X	X	X	X	X	X		X
CC_4343	LAX - CAL TRANS AND OTHER REIMBURSABLE	FM_205_0	MoE Multiple - General					X			X
CC_4344	LAX - Car and Loco Service & Inspection	FM_205_0	MoE Multiple - General	X	X	X		X	X		X
CC_4345	LAX - Car Maintenance and Repair	FM_205_0	MoE Multiple - General	X	X	X		X	X		X
CC_4524	Albany MofE Yard	FM_205_0	MoE Multiple - General	X	X	X	X	X	X		X
CC_4621	Asst Supt Mechanical - New Orleans	FM_205_0	MoE Multiple - General	X	X	X		X			X
CC_4721	ConnDOT MofE Facility	FM_205_0	MoE Multiple - General			X		X			X
CC_4753	Boston MofE Support Shops	FM_205_0	MoE Multiple - General	X	X	X	X	X	X		X
CC_7150	Mech-MAD - MARC-WAS	FM_205_0	MoE Multiple - General			X		X			
CC_7162	Mech-MAD VRE-WAS	FM_205_0	MoE Multiple - General		X	X					

Table A-14. Cost Center List for Subfamily MoE Multiple - #205

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_7172	Mech-MAD - MARC Non-WAS	FM_205_0	MoE Multiple - General			X		X			
CC_ME_PRJ	Chief Mechanical Officer - PRJ Costs	FM_205_0	MoE Multiple - General	X	X	X	X	X	X	X	X
CC_OH10	OH Central-ME	FM_205_0	MoE Multiple - General	X	X	X	X	X	X		X

Table A-15. Cost Center List for Subfamily MoE HSR Maintenance - #206

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3118	HSR Start-Up Mech. Boston	FM_206_0	MoE HSR Maintenance - General	X							X
CC_3119	HSR Start-Up Mech. Washington	FM_206_0	MoE HSR Maintenance - General	X							X
CC_3120	HSR Start-Up Mech. New York	FM_206_0	MoE HSR Maintenance - General	X							X
CC_3121	HSR Mechanical Administration	FM_206_0	MoE HSR Maintenance - General	X				X			
CC_3963	HSR Engineering	FM_206_0	MoE HSR Maintenance - General	X				X			
CC_OH45	OH NEC HSR MOE SHOPS	FM_206_0	MoE HSR Maintenance - General	X							

Table A-16. Cost Center List for Subfamily MoE Back Shop - #207

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type								
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated	
CC_1801	Plant Manager - DE	FM_207_0	MoE Back Shop - General	X								
CC_4021	Bear Components	FM_207_0	MoE Back Shop - General	X	X	X	X	X	X	X	X	X
CC_4022	Bear Overhaul Line	FM_207_0	MoE Back Shop - General	X	X	X	X	X	X	X	X	X
CC_4023	BEAR ADMINISTRATION	FM_207_0	MoE Back Shop - General	X	X	X	X	X	X	X	X	X
CC_4025	Bear Maintenance	FM_207_0	MoE Back Shop - General	X	X	X	X	X	X	X	X	X
CC_4026	Bear Material Control	FM_207_0	MoE Back Shop - General	X				X				
CC_4051	PLANT MANAGER - BEE	FM_207_0	MoE Back Shop - General	X	X	X	X	X	X	X	X	X
CC_4055	Beech Grove Material Control	FM_207_0	MoE Back Shop - General	X	X	X	X	X	X	X	X	X
CC_4061	MAINTENANCE DEPT-1ST SHIFT	FM_207_0	MoE Back Shop - General	X	X	X	X	X	X	X	X	X
CC_4071	LOCOMOTIVE PROGRAMS	FM_207_0	MoE Back Shop - General	X	X	X	X	X	X	X	X	X
CC_4082	COACH SHOP 2	FM_207_0	MoE Back Shop - General	X	X	X	X	X	X	X	X	X
CC_4101	TRUCK & FORGE SHOP	FM_207_0	MoE Back Shop - General	X	X	X	X	X	X	X	X	X
CC_4151	SUPERINTENDENT WILMINGTON	FM_207_0	MoE Back Shop - General	X	X	X	X	X	X			X
CC_4152	Wilmington Plant Maint	FM_207_0	MoE Back Shop - General	X	X	X	X	X	X			X
CC_4153	Back Shops BEE	FM_207_0	MoE Back Shop - General	X								
CC_4161	WIL Electric Locomotives	FM_207_0	MoE Back Shop - General	X	X	X	X	X	X			X
CC_4171	WIL Wheel Shop	FM_207_0	MoE Back Shop - General	X	X	X	X	X	X	X	X	X
CC_4684	Boulden Warehouse	FM_207_0	MoE Back Shop - General	X								
CC_OH08	OH Bear-ME	FM_207_0	MoE Back Shop - General	X	X	X	X	X	X	X	X	X
CC_OH09	OH Beech-ME	FM_207_0	MoE Back Shop - General	X	X	X	X	X	X	X	X	X
CC_OH18	OH Wilmington-ME	FM_207_0	MoE Back Shop - General	X	X	X	X	X	X	X	X	X

Table A-17. Cost Center List for Subfamily OBS - #301

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0327	TCU Clerks and Janitors	FM_301_4	OBS - Support	X							
CC_0331	MANAGER OBS SOUTHWWEST CHIEF	FM_301_4	OBS - Support	X							
CC_0338	Mngr OBS Corridor and Run thru Srvc	FM_301_4	OBS - Support	X							
CC_0351	MANAGER ON BOARD SERVICES	FM_301_4	OBS - Support	X							
CC_0359	Manager OBS Pacific Surfliner	FM_301_4	OBS - Support	X							
CC_0360	MGR OBS TEXAS EAGLE	FM_301_4	OBS - Support	X							
CC_0369	Manager Onboard Services- Empire Builder	FM_301_4	OBS - Support	X							
CC_0379	Chief Customer Services	FM_301_4	OBS - Support	X		X					
CC_0388	Manager OBS - Lakeshore/Empire	FM_301_4	OBS - Support	X							
CC_0403	MGR OBS Sunset Limited	FM_301_4	OBS - Support	X							
CC_0524	Dir OBS Operations	FM_301_4	OBS - Support	X							
CC_2029	DIR CREW MNGMNT SRVCS - OBS DISPATCHING	FM_301_4	OBS - Support	X							
CC_2042	Mgr F&B Contract Admin- LAX	FM_301_3	OBS - Commissary/Mgmt. - F&B	X							
CC_2043	Mgr F&B Contract Admin- OAK	FM_301_3	OBS - Commissary/Mgmt. - F&B	X							

Table A-17. Cost Center List for Subfamily OBS - #301

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2044	Mgr F&B Contract Admin-SEA	FM_301_3	OBS - Commissary/Mgmt. - F&B	X							
CC_2045	Southwest Chief Food	FM_301_2	OBS - Supplies - F&B	X							
CC_2046	Sunset Limited Food	FM_301_2	OBS - Supplies - F&B	X							
CC_2047	Empire Builder Seattle Food	FM_301_2	OBS - Supplies - F&B	X							
CC_2048	CA Zephyr Food	FM_301_2	OBS - Supplies - F&B	X							
CC_2051	Silver Svc Trains Comm Prov	FM_301_2	OBS - Supplies - F&B	X							
CC_2052	Carolinian Comm Provision	FM_301_2	OBS - Supplies - F&B	X							
CC_2053	Cardinal Comm Provision	FM_301_2	OBS - Supplies - F&B	X							
CC_2055	Pennsylvania Comm Provision	FM_301_2	OBS - Supplies - F&B	X							
CC_2057	Crescent Comm Provision	FM_301_2	OBS - Supplies - F&B	X							
CC_2058	City New Orleans Comm Provision	FM_301_2	OBS - Supplies - F&B	X							
CC_2059	COMMISSARY OPERATIONS FORTWORTH	FM_301_3	OBS - Commissary/Mgmt. - F&B	X							
CC_2060	Chicago Hub Food	FM_301_2	OBS - Supplies - F&B	X							
CC_2061	Mgr F&B Contract Admin-CHI	FM_301_3	OBS - Commissary/Mgmt. - F&B	X				X			
CC_2063	Mgr F&B Contract Admin-NOL	FM_301_3	OBS - Commissary/Mgmt. - F&B	X							
CC_2066	CHI Cleaning Svcs & Ready Crews	FM_301_1	OBS - Crew	X							
CC_2067	Mgr OBS Hub	FM_301_1	OBS - Crew	X							

Table A-17. Cost Center List for Subfamily OBS - #301

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2068	Empire Builder Chicago Food	FM_301_2	OBS - Supplies - F&B	X							
CC_2070	MANAGER OBS PASS SRVC	FM_301_1	OBS - Crew	X				X			
CC_2100	Right And Ready Crews	FM_301_1	OBS - Crew	X							
CC_2103	Catering Penn Station NY	FM_301_3	OBS - Commissary/Mgmt. - F&B	X							
CC_2105	Mgr F&B Contract Admin-NYP	FM_301_3	OBS - Commissary/Mgmt. - F&B	X				X			
CC_2106	Mgr F&B Contract Admin-BOS	FM_301_3	OBS - Commissary/Mgmt. - F&B	X				X			
CC_2107	Acela Comm Provisions	FM_301_2	OBS - Supplies - F&B	X							
CC_2109	Regional Comm Provisions	FM_301_2	OBS - Supplies - F&B	X							
CC_2110	Vermont Comm Provisions	FM_301_2	OBS - Supplies - F&B	X							
CC_2111	Maple Leaf Comm Provisions	FM_301_2	OBS - Supplies - F&B	X							
CC_2112	Empire Corridor Comm Provisions	FM_301_2	OBS - Supplies - F&B	X							
CC_2113	Ethan Allen Comm Provisions	FM_301_2	OBS - Supplies - F&B	X							
CC_2114	Adirondack Comm Provisions	FM_301_2	OBS - Supplies - F&B	X							
CC_2115	Silver Star Comm Provisions	FM_301_2	OBS - Supplies - F&B	X							
CC_2116	Silver Palmetto Comm Provisions	FM_301_2	OBS - Supplies - F&B	X							
CC_2117	Silver Meteor Comm Provisions	FM_301_2	OBS - Supplies - F&B	X							

Table A-17. Cost Center List for Subfamily OBS - #301

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2119	Wolverine Comm Provisions	FM_301_2	OBS - Supplies - F&B	X							
CC_2120	Blue Water Comm Provisions	FM_301_2	OBS - Supplies - F&B	X							
CC_2121	Mgr F&B Contract Admin-WAS	FM_301_3	OBS - Commissary/Mgmt. - F&B	X				X			
CC_2122	Illinois Zephyr Comm Provisions	FM_301_2	OBS - Supplies - F&B	X							
CC_2123	Mgr F&B Contract Admin-MIA	FM_301_3	OBS - Commissary/Mgmt. - F&B	X							
CC_2124	Capitol Limited Commissary Provision	FM_301_2	OBS - Supplies - F&B	X							
CC_2125	Lake Shore Limited Commissary Provision	FM_301_2	OBS - Supplies - F&B	X							
CC_2126	Texas Eagle (CHI) Comm Provisions	FM_301_2	OBS - Supplies - F&B	X							
CC_2127	Texas Eagle Food	FM_301_2	OBS - Supplies - F&B	X							
CC_2128	Commissary Operations Sanford	FM_301_3	OBS - Commissary/Mgmt. - F&B	X							
CC_2129	Auto Train Provisions	FM_301_2	OBS - Supplies - F&B	X							
CC_2130	DEPUTY CHIEF F&B SERVICES	FM_301_3	OBS - Commissary/Mgmt. - F&B	X		X					
CC_2131	Dir Contract F&B West	FM_301_3	OBS - Commissary/Mgmt. - F&B	X							
CC_2132	Dir Contract F&B East	FM_301_3	OBS - Commissary/Mgmt. - F&B	X							
CC_2133	Director-F&B Standards	FM_301_3	OBS - Commissary/Mgmt. - F&B	X							

Table A-17. Cost Center List for Subfamily OBS - #301

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2134	Capitol Corridor Food	FM_301_2	OBS - Supplies - F&B	X							
CC_2135	San Joaquin Food	FM_301_2	OBS - Supplies - F&B	X							
CC_2136	Cascade Food	FM_301_2	OBS - Supplies - F&B	X							
CC_2137	Coast Starlight Food	FM_301_2	OBS - Supplies - F&B	X							
CC_2138	Surfliner Food	FM_301_2	OBS - Supplies - F&B	X							
CC_2139	Pere Marquette Comm Provisions	FM_301_2	OBS - Supplies - F&B	X							
CC_2140	Kc Mule Comm Provisions	FM_301_2	OBS - Supplies - F&B	X							
CC_2141	Illini Comm Provisions	FM_301_2	OBS - Supplies - F&B	X							
CC_2142	Food & Beverage Information Systems	FM_301_3	OBS - Commissary/Mgmt. - F&B	X							
CC_2181	Boston Crew Base	FM_301_4	OBS - Support	X		X					
CC_2301	Empire OBS NYP-NFL	FM_301_1	OBS - Crew	X							
CC_2302	NYP OBS Crescent 19/20	FM_301_1	OBS - Crew	X							
CC_2303	NYP OBS Palmetto 89/89	FM_301_1	OBS - Crew	X							
CC_2305	NYP OBS Pennsylvania	FM_301_1	OBS - Crew	X							
CC_2306	NYP OBS Adirondack	FM_301_1	OBS - Crew	X							
CC_2307	NYP OBS Ethan Allen Express	FM_301_1	OBS - Crew	X							
CC_2308	NYP OBS Maple Leaf	FM_301_1	OBS - Crew	X							
CC_2309	NYP OBS Extra Board Non-NEC	FM_301_1	OBS - Crew	X							
CC_2313	NYP - OBS NEC	FM_301_1	OBS - Crew	X							

Table A-17. Cost Center List for Subfamily OBS - #301

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2314	OBS - WAS LEAD SERVICE ATTENDENTS	FM_301_1	OBS - Crew	X							
CC_2523	OBS - Auto Train - LOR	FM_301_1	OBS - Crew	X							
CC_2529	OBS - WAS EXTRA BOARD LEAD SVC ATTENDNTS	FM_301_1	OBS - Crew	X							
CC_2582	OBS - Silver Service - MIA	FM_301_1	OBS - Crew	X							
CC_2589	Crew Base/Ready Crew - MIA	FM_301_1	OBS - Crew	X							
CC_2654	OBS Capitols	FM_301_1	OBS - Crew	X							
CC_2655	OBS San Joaquins	FM_301_1	OBS - Crew	X							
CC_2701	OBS Extra Board Chicago	FM_301_1	OBS - Crew	X							
CC_2702	OBS Heartland Flyer	FM_301_1	OBS - Crew	X							
CC_2703	Mgr OBS 448/449 CHI	FM_301_1	OBS - Crew	X							
CC_2704	Mgr OBS California Zephyr	FM_301_1	OBS - Crew	X							
CC_2705	EMPIRE BUILDER OBS	FM_301_1	OBS - Crew	X							
CC_2706	OBS TEXAS EAGLE	FM_301_1	OBS - Crew	X							
CC_2707	NYP OBS Lake Shore 48/49	FM_301_1	OBS - Crew	X							
CC_2708	Midwest Corridor Service - OBS	FM_301_1	OBS - Crew	X							X
CC_2709	OBS/Wisconsin	FM_301_1	OBS - Crew	X							
CC_2710	Mgr Employee Supp Srvc	FM_301_4	OBS - Support	X	X	X	X	X	X		
CC_2720	OBS-CASCADES	FM_301_1	OBS - Crew	X							
CC_2792	Crew Base/Ready Crew - NOL	FM_301_4	OBS - Support	X							

Table A-17. Cost Center List for Subfamily OBS - #301

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2796	OBS - NC Service - RGH	FM_301_1	OBS - Crew	X							
CC_2824	OBS PACIFIC SURFLINER (SAN)	FM_301_1	OBS - Crew	X							
CC_2872	OBS-Cascades North/SEA	FM_301_1	OBS - Crew	X							
CC_2873	OBS-Extraboard/SEA	FM_301_1	OBS - Crew	X							
CC_2893	OBS EXTRA BOARD LAX	FM_301_1	OBS - Crew	X							
CC_2894	OBS Extraboard OAK	FM_301_1	OBS - Crew	X							
CC_2895	OBS Coast Starlight	FM_301_1	OBS - Crew	X							
CC_2896	OBS Sunset Limited	FM_301_1	OBS - Crew	X							
CC_2897	OBS Southwest Chief	FM_301_1	OBS - Crew	X							
CC_2898	OBS PACIFIC SURFLINER (LAX)	FM_301_1	OBS - Crew	X							
CC_2906	OBS - 58/59 - City of NOL	FM_301_1	OBS - Crew	X							
CC_2907	OBS - 19/20 - Crescent	FM_301_1	OBS - Crew	X							
CC_2908	WAS OBS Extra Board Non-NEC	FM_301_1	OBS - Crew	X							
CC_2966	OBS 29/30	FM_301_1	OBS - Crew	X							
CC_2967	OBS 50/51	FM_301_1	OBS - Crew	X							
CC_2968	Cardinal OBS (NYP) 50/51	FM_301_1	OBS - Crew	X							
CC_2972	MGR OBS CREW BASE SERVICES LAX	FM_301_4	OBS - Support	X							
CC_2974	YARD AND RAMP LAX	FM_301_1	OBS - Crew	X							
CC_5048	BOS - OBS NEC Exbd	FM_301_1	OBS - Crew	X							
CC_5051	BOS - OBS NEC	FM_301_1	OBS - Crew	X							

Table A-17. Cost Center List for Subfamily OBS - #301

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_5052	BOS OBS Ready Crew	FM_301_1	OBS - Crew	X							
CC_5071	NYP - OBS NEC Exbd	FM_301_1	OBS - Crew	X							

Table A-18. Cost Center List for Subfamily T&E - #302

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type								
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated	
CC_2023	DIR CREW MNGMNT SRVCS - T&E DISPATCHING	FM_302_2	T&E - Support	X		X						
CC_2024	T&E Assignments-CMS	FM_302_2	T&E - Support	X		X						
CC_2304	T&E Admin - Empire Dist	FM_302_2	T&E - Support	X		X		X				
CC_2698	ROAD FOREMAN - SPX	FM_302_2	T&E - Support	X								
CC_2699	MCD-BFD ENGINEERS	FM_302_1	T&E - Crew	X		X		X				
CC_2727	Rd Crews Cascades South/WA	FM_302_1	T&E - Crew	X		X						
CC_2729	Rd Crews Cascades South/Or	FM_302_1	T&E - Crew	X		X						
CC_2798	Road Crews Emp Bldr/SPK-WFH	FM_302_1	T&E - Crew	X								
CC_2799	Road Crews Emp Bldr/SPK-WEN	FM_302_1	T&E - Crew	X								
CC_2800	Road Crews Emp Bldr/SPK-PSC	FM_302_1	T&E - Crew	X								
CC_2816	MEM-Engr	FM_302_1	T&E - Crew	X								
CC_2890	T&E Crewbase Sacramento	FM_302_2	T&E - Support	X								
CC_5002	Conductor Training & Development	FM_302_1	T&E - Crew	X	X	X	X	X	X			X
CC_5059	Cndr Extra Board NHV	FM_302_1	T&E - Crew	X		X						
CC_5065	Cndr Extra Board SPG	FM_302_1	T&E - Crew	X								

Table A-18. Cost Center List for Subfamily T&E - #302

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_5070	Cond NYP-NHV/BOS Rd/ExBd	FM_302_1	T&E - Crew	X							
CC_5074	Cond NYP - PHL/WAS Rd/ExBd	FM_302_1	T&E - Crew	X		X					
CC_5076	Conductors PHL to WAS/NYP	FM_302_1	T&E - Crew	X							
CC_5081	DIR CREW MNGMNT SRVCS - T&E VERIFICATION	FM_302_2	T&E - Support	X		X					
CC_5200	Train Crews - MEI	FM_302_1	T&E - Crew	X							
CC_5203	TRAIN CREWS-CLT	FM_302_1	T&E - Crew	X							
CC_5230	T&E HBG Zn 4 Rd/XBD	FM_302_1	T&E - Crew	X							
CC_5231	T&E LYH Zone5/Extra Board	FM_302_1	T&E - Crew	X							
CC_5235	T&E PGH Rd/XBD	FM_302_1	T&E - Crew	X							
CC_5245	TOL T&E	FM_302_1	T&E - Crew	X							
CC_5400	Train Crews - NOL	FM_302_1	T&E - Crew	X							
CC_5409	NYP-Zone 1 Extra Board Engineers	FM_302_1	T&E - Crew	X		X					
CC_5411	NYP/Wash Road Engine Crews	FM_302_1	T&E - Crew	X		X					
CC_5413	NY ZONE 1 - ROAD ENGINE CREWS	FM_302_1	T&E - Crew	X							
CC_5415	Yard Engineers NHV	FM_302_2	T&E - Support	X		X					
CC_5420	ALB - ALB/NFL Rd Crews	FM_302_1	T&E - Crew	X		X					
CC_5421	ALB - ALB/MTR Rd Crews	FM_302_1	T&E - Crew	X							

Table A-18. Cost Center List for Subfamily T&E - #302

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_5423	ALB - ALB/NYP Rd Crews	FM_302_1	T&E - Crew	X							
CC_5428	Albany/Rutland Road Crews	FM_302_1	T&E - Crew	X							
CC_5429	ALB - Zone 3 T&E X-Bd	FM_302_1	T&E - Crew	X		X					
CC_5444	Eng WAS-PHL/NYP Rd/Exbd	FM_302_1	T&E - Crew	X		X					
CC_5503	T&E DOWNEASTER	FM_302_1	T&E - Crew	X							
CC_5516	Yard Engineers BOS	FM_302_2	T&E - Support	X		X					
CC_5601	Cond NHV-BOS/SPG/NYP Road	FM_302_1	T&E - Crew	X		X					
CC_5619	Engr Extra Board NHV	FM_302_1	T&E - Crew	X		X					
CC_5620	Cond BOS-NHV/NYP Rd/ExBd	FM_302_1	T&E - Crew	X		X					
CC_5621	NHV ZONE 1 ROAD ENGINE CREWS	FM_302_1	T&E - Crew	X		X					
CC_5623	PASSENGER ENGINEERS - TRAINEES	FM_302_1	T&E - Crew	X							
CC_5624	BOS ROAD ENGINE CREWS	FM_302_1	T&E - Crew	X		X					
CC_5625	SPG ZONE 1 - ROAD ENGINE CREWS	FM_302_1	T&E - Crew	X		X					
CC_5626	Vermont Rd Engine Crews	FM_302_1	T&E - Crew	X							
CC_5629	Engr Extra Board BOS	FM_302_1	T&E - Crew	X		X					
CC_5630	Springfield Rd Train Crews	FM_302_1	T&E - Crew	X		X					
CC_5639	Engr Extra Board SPG Zone 1	FM_302_1	T&E - Crew	X							
CC_5640	BOS/ALB T&E	FM_302_1	T&E - Crew	X		X					

Table A-18. Cost Center List for Subfamily T&E - #302

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_5650	Vermont Road Train Crews	FM_302_1	T&E - Crew	X							
CC_5830	LOR - LOR/FLO RD CREWS	FM_302_1	T&E - Crew	X							
CC_5840	SFA - SFA/FLO RD CREWS	FM_302_1	T&E - Crew	X		X					
CC_5862	T&E WAS Zn 5 Rd/XBD	FM_302_1	T&E - Crew	X		X					
CC_5880	Engine Crews - FLO	FM_302_1	T&E - Crew	X				X			
CC_5900	Engine Crews - JAX	FM_302_1	T&E - Crew	X		X					
CC_5902	Engine Crews - MIA	FM_302_1	T&E - Crew	X							
CC_5903	Engine Crews - RGH	FM_302_1	T&E - Crew	X		X		X			
CC_5910	SD-OPERATIONS TRAINING	FM_302_1	T&E - Crew	X							
CC_5930	Engine Crews - MEI	FM_302_1	T&E - Crew	X				X			
CC_5939	ROAD OPERATIONS - ATL	FM_302_1	T&E - Crew	X							
CC_5970	T&E RVR Rd/XBD	FM_302_1	T&E - Crew	X							
CC_6152	Engine Crews - NOL	FM_302_1	T&E - Crew	X				X			
CC_6171	COND WAS-PHL/NYP RD/EBD	FM_302_1	T&E - Crew	X		X					
CC_6172	Eng PHL-WAS/NYP Rd/Exbd	FM_302_1	T&E - Crew	X							
CC_6182	T&E PHL/HBG	FM_302_1	T&E - Crew	X							
CC_6184	T&E Zn 2 HGB Road & Extraboard	FM_302_1	T&E - Crew	X							
CC_6195	PHL Trainmen Extra Board	FM_302_1	T&E - Crew	X							
CC_6203	IND-T&E Road Crews	FM_302_1	T&E - Crew	X							
CC_6204	CHR (MI) T&E	FM_302_1	T&E - Crew	X		X					
CC_6212	PNT T&E	FM_302_1	T&E - Crew	X		X					

Table A-18. Cost Center List for Subfamily T&E - #302

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_6230	SCD T&E	FM_302_1	T&E - Crew	X		X					
CC_6233	T&E HUN Rd/XBD	FM_302_1	T&E - Crew	X							
CC_6240	MKE T&E	FM_302_1	T&E - Crew	X							
CC_6250	STL T&E	FM_302_1	T&E - Crew	X				X			
CC_6260	KCY T&E	FM_302_1	T&E - Crew	X		X					
CC_6270	CH8 T&E CHI-STL CHI-CDL	FM_302_1	T&E - Crew	X				X			
CC_6271	CH8 Cond CHI-KCY	FM_302_1	T&E - Crew	X							
CC_6280	WCY T&E	FM_302_1	T&E - Crew	X							
CC_6282	Lkn (E) LNK/OTM Rd Crews	FM_302_1	T&E - Crew	X							
CC_6283	CHI W (E) CHI/OTM & FMD Rd Crew	FM_302_1	T&E - Crew	X							
CC_6284	OMA (C) OMA/CHI Rd Crews	FM_302_1	T&E - Crew	X							
CC_6290	CDL T&E	FM_302_1	T&E - Crew	X		X		X			
CC_6310	LRK T&E	FM_302_1	T&E - Crew	X							
CC_6320	T&E ROAD CREWS SAS-AUS/FTW (EAGLE)	FM_302_1	T&E - Crew	X		X					
CC_6321	T&E ROAD CREWS SAS-BMT (SUNSET)	FM_302_1	T&E - Crew	X							
CC_6322	T&E ROAD CREWS SAS-ALP (SUNSET)	FM_302_1	T&E - Crew	X							
CC_6329	T&E EXTRA BOARD SAS	FM_302_1	T&E - Crew	X		X					
CC_6330	T&E ROAD CREWS FTW-OKC (FLYER)	FM_302_1	T&E - Crew	X							

Table A-18. Cost Center List for Subfamily T&E - #302

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type								
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated	
CC_6331	T&E ROAD CREWS FTW-MHL (EAGLE)	FM_302_1	T&E - Crew	X								
CC_6333	T&E ROAD CREWS FTW-AUS (EAGLE)	FM_302_1	T&E - Crew	X								
CC_6339	T&E EXTRA BOARD FTW	FM_302_1	T&E - Crew	X								
CC_6340	T&E ROAD CREWS LAJ-DDG (CHIEF)	FM_302_1	T&E - Crew	X		X						
CC_6503	SUPT ROAD OPS SOUTHWEST	FM_302_2	T&E - Support	X		X						
CC_6513	NEW HIRE NO CALIFORNIA	FM_302_1	T&E - Crew	X								X
CC_6600	T&E SLC-WNN	FM_302_1	T&E - Crew	X								
CC_6601	Rd Crews Coast SI/PDX-SEA	FM_302_1	T&E - Crew	X								
CC_6602	Rd Crews Coast SI/PDX-KFS	FM_302_1	T&E - Crew	X								
CC_6603	Rd Crews Emp Bldr/PDX-SPK	FM_302_1	T&E - Crew	X								
CC_6605	Rd Crews Cascades North	FM_302_1	T&E - Crew	X								
CC_6609	T&E Extraboard-PDX	FM_302_1	T&E - Crew	X								
CC_6620	Rd Crews Emp Bldr/SEA-SPK	FM_302_1	T&E - Crew	X		X						
CC_6621	Rd Crews Emp Bldr/SBY-WFH	FM_302_1	T&E - Crew	X								
CC_6622	T&E Extraboard-SPK	FM_302_1	T&E - Crew	X		X						
CC_6629	T&E Extraboard-SEA	FM_302_1	T&E - Crew	X		X						
CC_6630	Rd Crews Emp Bldr/SPK-SBY	FM_302_1	T&E - Crew	X								
CC_6631	Rd Crews Emp Bldr/SBY-MOT	FM_302_1	T&E - Crew	X								

Table A-18. Cost Center List for Subfamily T&E - #302

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_6639	T&E Extraboard-SBY	FM_302_1	T&E - Crew	X							
CC_6640	T&E Extraboard SPX	FM_302_1	T&E - Crew	X							
CC_6641	ENGINEERS SLC-GJT-WNN	FM_302_1	T&E - Crew	X							
CC_6643	T&E SPX-WNN	FM_302_1	T&E - Crew	X							
CC_6649	CONDUCTORS SLC-GJT-WNN	FM_302_1	T&E - Crew	X							
CC_6650	DEN T&E	FM_302_1	T&E - Crew	X							
CC_6670	T&E Capitols SAC	FM_302_1	T&E - Crew	X		X					
CC_6671	OKJ-BFD T&E	FM_302_1	T&E - Crew	X		X					
CC_6672	T&E Capitols OAK	FM_302_1	T&E - Crew	X		X					
CC_6673	Coast Starlight T&E - SAC-SJC-SLO	FM_302_1	T&E - Crew	X		X					
CC_6674	SAC-BFD T&E	FM_302_1	T&E - Crew	X							
CC_6675	T&E ROAD CREWS SLO-LAX (STARLIGHT)	FM_302_1	T&E - Crew	X		X					
CC_6689	T & E Oakland Extra Board	FM_302_1	T&E - Crew	X		X					
CC_6690	T&E ROAD CREWS SAN-LAX (SURFLINER)	FM_302_1	T&E - Crew	X		X					
CC_6700	T&E ROAD CREWS LAX-SAN (SURFLINER)	FM_302_1	T&E - Crew	X		X					
CC_6701	T&E ROAD CREWS LAX-GTA/SLO (SURFLINER)	FM_302_1	T&E - Crew	X		X					
CC_6703	T&E ROAD CREWS LAX-KNG (CHIEF)	FM_302_1	T&E - Crew	X		X					

Table A-18. Cost Center List for Subfamily T&E - #302

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_6704	T&E ROAD CREWS SLO-LAX (SURFLINER)	FM_302_1	T&E - Crew	X							
CC_6709	T&E EXTRA BOARD LAX	FM_302_1	T&E - Crew	X		X					
CC_6710	T&E ROAD CREWS ELP-ALP/MRC (SUNSET)	FM_302_1	T&E - Crew	X		X					
CC_6720	T&E ROAD CREWS LAX-MRC (SUNSET)	FM_302_1	T&E - Crew	X							
CC_6731	T&E SAC-KFS	FM_302_1	T&E - Crew	X							
CC_6732	T&E SAC-SLO	FM_302_1	T&E - Crew	X							
CC_6739	T&E SAC Extra Board	FM_302_1	T&E - Crew	X							
CC_6860	T&E ROAD CREWS ABQ-KNG/LAJ (CHIEF)	FM_302_1	T&E - Crew	X		X					
CC_6901	Train Crews - JAX	FM_302_1	T&E - Crew	X		X					
CC_6903	Train Crews - RGH	FM_302_1	T&E - Crew	X		X					
CC_6904	Train Crews - FLO	FM_302_1	T&E - Crew	X							
CC_7090	Conn DOT - Train & Engine	FM_302_1	T&E - Crew	X		X		X	X		
CC_7121	Road Psgr Crws BAL/MDOT	FM_302_1	T&E - Crew	X		X					
CC_7212	METROLINK T&E CREWS MPK/MVO VENTURA CO.	FM_302_1	T&E - Crew	X		X					
CC_7213	METROLINK T&E CREWS LCS (ANTEL VALLEY)	FM_302_1	T&E - Crew			X					
CC_7214	METROLINK T&E CREWS SNB (SAN BERNARDINO)	FM_302_1	T&E - Crew	X		X					

Table A-18. Cost Center List for Subfamily T&E - #302

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_7215	METROLINK T&E CREWS RVS (RIVERSIDE)	FM_302_1	T&E - Crew	X		X					
CC_7216	METROLINK T&E CREWS OSD (OCEANSIDE)	FM_302_1	T&E - Crew	X		X					
CC_7218	Metrolink Extraboard T&E Crews	FM_302_1	T&E - Crew	X		X					
CC_7219	METROLINK T&E CREWS BUR/BRA LOS ANGELES	FM_302_1	T&E - Crew	X		X					

Table A-19. Cost Center List for Subfamily Yard - #303

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_5216	T&E Crews-Race Street	FM_303_2	Yard - Train & Equipment Moves	X	X	X	X	X	X		X
CC_5220	Shop Moves	FM_303_2	Yard - Train & Equipment Moves	X							
CC_5375	Yardmaster New York	FM_303_3	Yard - Equipment Moves (NY & CHI)	X	X	X	X	X	X		X
CC_5377	Yardmasters Albany	FM_303_2	Yard - Train & Equipment Moves	X							
CC_5406	Yard Crews Penn Sta/Sunnyside	FM_303_3	Yard - Equipment Moves (NY & CHI)	X	X	X		X	X		
CC_5426	ALB - Yard Crews	FM_303_2	Yard - Train & Equipment Moves	X							
CC_5575	Yardmasters Shsy BOS	FM_303_2	Yard - Train & Equipment Moves	X							
CC_5615	NHV YARD OPERATIONS	FM_303_2	Yard - Train & Equipment Moves	X		X					
CC_5616	T&E Yard Crews BOS	FM_303_2	Yard - Train & Equipment Moves	X							
CC_5806	Terminal T&E (Yard)	FM_303_2	Yard - Train & Equipment Moves	X	X	X	X	X	X		X
CC_5819	WAS Yard Extra Board	FM_303_2	Yard - Train & Equipment Moves	X							
CC_6099	VEHICLE TRANSPORTING & SUPPORTING COSTS	FM_303_2	Yard - Train & Equipment Moves	X							
CC_6151	ASSISTANCE SUPERINTENDENT TERMINAL OPNS	FM_303_2	Yard - Train & Equipment Moves	X	X	X		X	X		
CC_6190	Minnesota Commercial	FM_303_4	Yard - Terminal Rent/Yard Services (Contract)	X							
CC_6192	Kansas City Terminal	FM_303_4	Yard - Terminal Rent/Yard Services (Contract)	X							
CC_6194	Terminal RR Association of St. Louis	FM_303_4	Yard - Terminal Rent/Yard Services (Contract)	X							

Table A-19. Cost Center List for Subfamily Yard - #303

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_6206	CHI Yard Crews	FM_303_3	Yard - Equipment Moves (NY & CHI)	X	X	X	X	X	X		X
CC_6209	CHI Yard-BPK	FM_303_3	Yard - Equipment Moves (NY & CHI)	X							
CC_6604	Portland Yard Crews	FM_303_2	Yard - Train & Equipment Moves	X							
CC_6626	T&E SEATTLE YARD	FM_303_2	Yard - Train & Equipment Moves	X	X	X	X	X	X		X
CC_6676	OAK - Yard Crews	FM_303_2	Yard - Train & Equipment Moves	X							
CC_6706	T&E YARD CREWS LAX	FM_303_2	Yard - Train & Equipment Moves	X	X	X		X	X		X
CC_7113	YARD CREWS	FM_303_1	Yard Direct (Commuter)		X	X					
CC_7120	Psgr Rd Crews Maryland DOT	FM_303_1	Yard Direct (Commuter)	X		X					

Table A-20. Cost Center List for Subfamily Fuel - #304

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_5121	Train Fuel-PHL	FM_304_0	Fuel - General	X	X	X	X	X	X		X
CC_5320	Train Fuel - Rensselear	FM_304_0	Fuel - General	X							
CC_5321	Train Fuel - Niagara Falls	FM_304_0	Fuel - General	X							
CC_5322	Train Fuel - Sunnyside	FM_304_0	Fuel - General	X							
CC_5520	Train Fuel - St Albans VT	FM_304_0	Fuel - General	X							
CC_5521	Train Fuel - New Haven Conn	FM_304_0	Fuel - General	X	X	X	X	X			
CC_5522	Train Fuel - Boston	FM_304_0	Fuel - General	X							
CC_5720	Train Fuel-WAS	FM_304_0	Fuel - General	X	X						
CC_5721	Train Fuel - Charlotte NC	FM_304_0	Fuel - General	X							
CC_5723	Train Fuel - Savannah GA	FM_304_0	Fuel - General	X							
CC_5727	Train Fuel - Sanford FL	FM_304_0	Fuel - General	X		X					
CC_5728	Train Fuel - Florence SC	FM_304_0	Fuel - General	X							
CC_5729	Train Fuel - Lorton VA	FM_304_0	Fuel - General	X							
CC_5731	Train Fuel-Hialeah	FM_304_0	Fuel - General	X	X	X					
CC_5732	Train Fuel - Jacksonville FL	FM_304_0	Fuel - General	X							
CC_5736	Train Fuel-Emp Bldr/SEA	FM_304_0	Fuel - General	X							
CC_5737	Train Fuel-Emp Bldr/PDX	FM_304_0	Fuel - General	X							
CC_6001	Train Fuel - Port Huron MI	FM_304_0	Fuel - General	X							
CC_6120	Train Fuel - St Louis MO	FM_304_0	Fuel - General	X							
CC_6121	Train Fuel - Milwaukee	FM_304_0	Fuel - General	X							
CC_6126	Train Fuel - Omaha NE	FM_304_0	Fuel - General	X							
CC_6127	Train Fuel - CHI & PNT	FM_304_0	Fuel - General	X							

Table A-20. Cost Center List for Subfamily Fuel - #304

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_6128	Train Fuel - MEM & CDL (Emer)	FM_304_0	Fuel - General	X							
CC_6129	TRAIN FUEL - FORT WORTH TX (FTW)	FM_304_0	Fuel - General	X							
CC_6130	Train Fuel - Minot ND	FM_304_0	Fuel - General	X							
CC_6131	Train Fuel - New Orleans LA	FM_304_0	Fuel - General	X				X			
CC_6132	TRAIN FUEL - SAN ANTONIO TX (SAS)	FM_304_0	Fuel - General	X							
CC_6135	TRAIN FUEL - EMERGENCY FUELING (SWD)	FM_304_0	Fuel - General	X							
CC_6520	TRAIN FUEL - LOS ANGELES CA (LAX)	FM_304_0	Fuel - General	X	X	X		X	X		X
CC_6523	TRAIN FUEL - TUCSON AZ (TUS)	FM_304_0	Fuel - General	X							
CC_6524	Train Fuel - Emp Bldr/SPK	FM_304_0	Fuel - General	X							
CC_6525	TRAIN FUEL - 11/14 PDX	FM_304_0	Fuel - General	X							
CC_6526	Train Fuel-Cascades/PDX	FM_304_0	Fuel - General	X							
CC_6527	TRAIN FUEL - 11/14 SEA	FM_304_0	Fuel - General	X							
CC_6528	TRAIN FUEL - SAN DIEGO CA (SAN)	FM_304_0	Fuel - General	X							
CC_6529	Train Fuel - Salt Lake City UT	FM_304_0	Fuel - General	X							
CC_6530	Train Fuel - Denver Co	FM_304_0	Fuel - General	X							
CC_6531	TRAIN FUEL - SAN LUIS OBISPO CA (SLO)	FM_304_0	Fuel - General	X							

Table A-20. Cost Center List for Subfamily Fuel - #304

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_6532	Train Fuel San Joaquins	FM_304_0	Fuel - General	X							
CC_6533	Train Fuel-Cascades/SEA	FM_304_0	Fuel - General	X							
CC_6534	Train Fuel Capitols	FM_304_0	Fuel - General	X							
CC_6535	TRAIN FUEL SAC TANK	FM_304_0	Fuel - General	X							
CC_6536	Train Fuel OAK	FM_304_0	Fuel - General	X							
CC_6537	TRAIN FUEL - GOLETA CA (GTA)	FM_304_0	Fuel - General	X							
CC_7091	Conn DOT - Train Fuel	FM_304_0	Fuel - General			X					
CC_7122	Train Fuel - Maryland DOT	FM_304_0	Fuel - General			X					

Table A-21. Cost Center List for Subfamily Transportation – Multiple - #305

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_1010	Special Operations	FM_305_0	Transportation - Multiple - General	X							
CC_2572	Route Director - SILVER SERVICE	FM_305_0	Transportation - Multiple - General	X				X	X		
CC_2583	Route Director Crescent City Service	FM_305_0	Transportation - Multiple - General	X				X			
CC_2590	Admin-Supt PSD Svcs- SOU	FM_305_0	Transportation - Multiple - General	X					X		
CC_2659	Crewbase Services OAK	FM_305_0	Transportation - Multiple - General	X		X					
CC_2697	ASST SUPERINTENDENT PASSENGER SERVICES	FM_305_0	Transportation - Multiple - General	X							
CC_2833	Crew Base Svcs-SEA	FM_305_0	Transportation - Multiple - General	X		X					
CC_2834	ASSISTANT SUPERINTENDENT PASSENGER SVCS	FM_305_0	Transportation - Multiple - General	X					X		
CC_2960	Mgr OBS Crew Base BOS	FM_305_0	Transportation - Multiple - General	X		X					
CC_5050	Train Crews - MIA	FM_305_0	Transportation - Multiple - General	X		X					
CC_5390	MANAGER CREW BASE	FM_305_0	Transportation - Multiple - General	X	X	X					

Table A-21. Cost Center List for Subfamily Transportation – Multiple - #305

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_5502	Downeaster Service	FM_305_0	Transportation - Multiple - General	X							
CC_5622	NED-EAST SPECIAL MOVES	FM_305_0	Transportation - Multiple - General	X		X					
CC_5870	Engine Crew - CLT	FM_305_0	Transportation - Multiple - General	X				X			
CC_6558	NEW HIRE TRAINING PNW	FM_305_0	Transportation - Multiple - General	X		X					
CC_6873	Crew Base-WAS	FM_305_0	Transportation - Multiple - General	X		X					

Table A-22. Cost Center List for Subfamily Train Movement - #306

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0306	CHI Train Directors	FM_306_0	Train Movement - General	X	X	X	X	X	X		X
CC_2162	NYP Administration	FM_306_0	Train Movement - General	X	X						
CC_5001	Sr. Dir Connectivity	FM_306_0	Train Movement - General	X	X	X	X	X	X		X
CC_5152	Blocks & Towers-Zoo	FM_306_0	Train Movement - General	X	X						
CC_5154	Blocks & Towers - K Tower	FM_306_0	Train Movement - General	X	X						
CC_5157	Blocks & Towers-Overbrook	FM_306_0	Train Movement - General	X	X						
CC_5159	Blocks & Towers-Paoli	FM_306_0	Train Movement - General	X	X						
CC_5160	Blocks & Towers-Thorn	FM_306_0	Train Movement - General	X	X		X				
CC_5162	Blocks & Towers-State	FM_306_0	Train Movement - General	X							
CC_5180	MNGR OF TRAIN MOVEMENT BLOCKS AND TOWERS	FM_306_0	Train Movement - General	X	X		X	X			
CC_5181	Temporary Block-PHL	FM_306_0	Train Movement - General	X	X						
CC_5182	Blocks & Towers XBD-PHL	FM_306_0	Train Movement - General	X	X		X				
CC_5351	Pelham Bay Blk NY	FM_306_0	Train Movement - General	X			X				
CC_5353	Q Blk Sunnyside NY	FM_306_0	Train Movement - General	X							
CC_5354	R Blk Sunnyside NY	FM_306_0	Train Movement - General	X	X						
CC_5360	Dock Blk NJ	FM_306_0	Train Movement - General	X	X						
CC_5373	Amt/LIRR Joint Venture	FM_306_0	Train Movement - General	X	X						
CC_5378	LAB Block Operators - Hudson Line - NY	FM_306_0	Train Movement - General	X							
CC_5380	Movement Office-New York	FM_306_0	Train Movement - General	X	X						
CC_5382	Blk Oper-Extraboard-NY	FM_306_0	Train Movement - General	X	X						
CC_5555	Mystic River Blk CT	FM_306_0	Train Movement - General	X							

Table A-22. Cost Center List for Subfamily Train Movement - #306

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_5557	Nan Blk CT	FM_306_0	Train Movement - General	X	X	X	X				
CC_5558	Conn Blk CT	FM_306_0	Train Movement - General	X	X	X	X				
CC_5580	CETC Office Boston	FM_306_0	Train Movement - General	X	X	X	X				
CC_5582	Blk Oper-Extraboard-New England	FM_306_0	Train Movement - General	X	X	X					
CC_5701	Transp Support	FM_306_0	Train Movement - General	X	X	X	X	X	X		X
CC_6000	Tri-Rail Dispatching	FM_306_0	Train Movement - General			X					
CC_6512	BUS OPERATIONS	FM_306_0	Train Movement - General	X							
CC_6871	Coordinator Train Services	FM_306_0	Train Movement - General	X	X						
CC_6872	MANAGER OF TRAIN OPERATIONS	FM_306_0	Train Movement - General	X	X			X			

Table A-23. Cost Center List for Subfamily Train Movement – Host RR - #307

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0816	Host Railroad Contracts	FM_307_0	Train Movement - Host RR - General	X	X	X					
CC_7960	VIA Rail Canada (Montreal/Adirondack)	FM_307_0	Train Movement - Host RR - General	X							
CC_7961	VIA Rail Canada (Toronto)	FM_307_0	Train Movement - Host RR - General	X							
CC_7963	Vermont Ry. Inc.	FM_307_0	Train Movement - Host RR - General	X							
CC_7964	South Florida Region	FM_307_0	Train Movement - Host RR - General	X							
CC_7966	Pan Am Railway	FM_307_0	Train Movement - Host RR - General	X							
CC_7970	BNSF Railway Co.	FM_307_0	Train Movement - Host RR - General	X							
CC_7972	Canadian National Railway (Canadian Oper	FM_307_0	Train Movement - Host RR - General	X							
CC_7973	New England Central RR	FM_307_0	Train Movement - Host RR - General	X							
CC_7975	Canadian Pacific Ltd. (Old Delaware & Hu	FM_307_0	Train Movement - Host RR - General	X							
CC_7977	CENTRAL FLORIDA RAIL CORRIDOR	FM_307_0	Train Movement - Host RR - General	X							
CC_7978	Canadian National Railway (US Operations	FM_307_0	Train Movement - Host RR - General	X							

Table A-23. Cost Center List for Subfamily Train Movement – Host RR - #307

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_7979	Canadian Pacific Ltd. (Old Soo RR)	FM_307_0	Train Movement - Host RR - General	X							
CC_7980	Metro North - New Haven Line	FM_307_0	Train Movement - Host RR - General	X							
CC_7981	NEW MEXICO DEPT OF TRANSPORTATION	FM_307_0	Train Movement - Host RR - General	X							
CC_7983	Buckingham Branch Railroad Co.	FM_307_0	Train Movement - Host RR - General	X							
CC_7984	CSX Transportation	FM_307_0	Train Movement - Host RR - General	X	X						
CC_7986	Norfolk Southern Railway Co.	FM_307_0	Train Movement - Host RR - General	X							
CC_7987	Union Pacific Railroad Co.	FM_307_0	Train Movement - Host RR - General	X							
CC_7989	Southern California Regional Rail Author	FM_307_0	Train Movement - Host RR - General	X							
CC_7990	San Diego Northern Ry. (Coaster)	FM_307_0	Train Movement - Host RR - General	X							
CC_7993	VIA Rail Canada (Vancouver)	FM_307_0	Train Movement - Host RR - General	X							
CC_7994	Belt Railway Company of Chicago	FM_307_0	Train Movement - Host RR - General	X							
CC_7996	Northeast Illinois Regional Commuter RR	FM_307_0	Train Movement - Host RR - General	X							

Table A-23. Cost Center List for Subfamily Train Movement – Host RR - #307

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_7997	Metro North Railroad - Hudson Line	FM_307_0	Train Movement - Host RR - General	X							
CC_7999	Other Railroads	FM_307_0	Train Movement - Host RR - General	X							

Table A-24. Cost Center List for Subfamily Transportation Support - #308

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0238	Right Care Day One	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X
CC_0311	Asst Supt Road Operations Zone 2 North	FM_308_0	Transportation Support - General	X				X			
CC_0316	Deputy General Manager NEC - NYP	FM_308_0	Transportation Support - General	X	X	X	X	X	X		
CC_0317	Deputy General Manager NEC - BOS	FM_308_0	Transportation Support - General	X	X	X	X	X	X		
CC_0326	General Manager State Services	FM_308_0	Transportation Support - General	X		X					
CC_0329	ROUTE DIRECTOR EMPIRE BUILDER/CA ZEPHYR	FM_308_0	Transportation Support - General	X	X	X	X	X	X		
CC_0340	ROUTE DIRECTOR - EAST	FM_308_0	Transportation Support - General	X							
CC_0353	CHIEF OF SYSTEM OPERATIONS	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X
CC_0361	General Manager Long Distance	FM_308_0	Transportation Support - General	X		X					
CC_0363	Deputy GM Central	FM_308_0	Transportation Support - General	X	X	X	X	X	X		
CC_0364	Deputy GM Southwest	FM_308_0	Transportation Support - General	X		X		X	X		
CC_0386	Space and Equipment - Cars	FM_308_0	Transportation Support - General	X							
CC_0387	Assistant Superintendent NEC Serv Opns	FM_308_0	Transportation Support - General	X	X	X	X	X			
CC_0390	Supt Road Operations	FM_308_0	Transportation Support - General	X		X					
CC_0549	Dir. Service Standards & Operations	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X

Table A-24. Cost Center List for Subfamily Transportation Support - #308

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0822	Metrolink Non-Billable	FM_308_0	Transportation Support - General			X					
CC_0872	Ticket Receivers New York	FM_308_0	Transportation Support - General	X	X						
CC_0883	WAS Ticket Receivers	FM_308_0	Transportation Support - General	X	X						
CC_0886	Ticket Receivers New Haven	FM_308_0	Transportation Support - General	X							
CC_0887	PHL Ticket Receivers	FM_308_0	Transportation Support - General	X							
CC_0905	Tran Dept Fin Mgt & Planning	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X
CC_0906	Southwest OBS Admin Support	FM_308_0	Transportation Support - General	X		X		X	X		
CC_1002	NY - NEC SERVICE OPERATIONS	FM_308_0	Transportation Support - General	X	X	X	X				
CC_1099	CNOC Operations	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X
CC_1100	Train Planning & Scheduling	FM_308_0	Transportation Support - General	X							
CC_1602	Space and Equipment - Loco	FM_308_0	Transportation Support - General	X							
CC_1777	Chief Operations Research & Planning	FM_308_0	Transportation Support - General	X		X	X				
CC_2002	CUSTOMER SERVICE OPERATION	FM_308_0	Transportation Support - General	X		X					
CC_2026	Sr Dir Operations Planning & Analysis	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X
CC_2030	DEPUTY CHIEF CREW MGT SRVCS	FM_308_0	Transportation Support - General	X		X					
CC_2031	Loss Prevention Unit	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X

Table A-24. Cost Center List for Subfamily Transportation Support - #308

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2658	ROAD OPERATIONS - CAPITOLS	FM_308_0	Transportation Support - General	X				X			
CC_2695	ROAD OPERATIONS SAN JOAQUINS	FM_308_0	Transportation Support - General	X				X			
CC_2696	ROAD OPERATIONS LONG HAUL	FM_308_0	Transportation Support - General	X				X			
CC_2711	CHI Terminal Crew Assignment	FM_308_0	Transportation Support - General	X	X		X	X	X		
CC_2870	Road Foreman-Cascades/PDX	FM_308_0	Transportation Support - General	X		X					
CC_2871	Road Foreman-Emp Bldr/SBY	FM_308_0	Transportation Support - General	X							
CC_2880	T&E OPERATIONS BFD	FM_308_0	Transportation Support - General	X							
CC_2891	Asst Supt Road Ops Cascades	FM_308_0	Transportation Support - General	X		X					
CC_2934	ASST SUPT ROAD OPS SOUTHWEST DESERT	FM_308_0	Transportation Support - General	X				X			
CC_2935	ROAD OPERATIONS LONG HAUL	FM_308_0	Transportation Support - General	X				X			
CC_2970	SUPERINTENDENT MIAMI	FM_308_0	Transportation Support - General	X				X			
CC_3308	MANAGER OBS COAST STARLIGHT	FM_308_0	Transportation Support - General	X							
CC_3415	Route Director Coast Starlight/SW Chief	FM_308_0	Transportation Support - General	X		X			X		

Table A-24. Cost Center List for Subfamily Transportation Support - #308

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3416	ROUTE DIRECTOR SUNSET LIMITED/TX EAGLE	FM_308_0	Transportation Support - General	X		X		X			
CC_4234	Auto Train Administration	FM_308_0	Transportation Support - General	X							
CC_5003	Sr Dir Operating Practices	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X
CC_5004	System Gen Road Foreman	FM_308_0	Transportation Support - General	X		X		X			
CC_5005	System General Trainmaster	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X
CC_5007	Operating Practices - Field	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X
CC_5021	CHIEF TRANSPORTATION OFFICER	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X
CC_5026	General Manager Eastern Region	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X
CC_5042	Wilmington Training Cntr	FM_308_0	Transportation Support - General	X		X					
CC_5043	Director Operating Rules	FM_308_0	Transportation Support - General	X		X					
CC_5045	PROJECT DIRECTOR EAST SIDE ACCESS	FM_308_0	Transportation Support - General					X			
CC_5060	Operatiing Practices - NED	FM_308_0	Transportation Support - General	X	X	X	X		X		
CC_5063	Operating Practices - NYD	FM_308_0	Transportation Support - General	X	X	X	X				
CC_5064	Operating Practices - SOU	FM_308_0	Transportation Support - General	X		X					
CC_5080	Positive Train Control	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X
CC_5082	Operating Practices - Wilm	FM_308_0	Transportation Support - General	X		X		X			
CC_5083	DIRECTOR SYSTEM OPERATIONS - WEST	FM_308_0	Transportation Support - General	X							
CC_5084	Operating Practices - CEN	FM_308_0	Transportation Support - General	X	X	X	X	X			
CC_5085	Operating Practices - PAC	FM_308_0	Transportation Support - General	X		X		X	X		

Table A-24. Cost Center List for Subfamily Transportation Support - #308

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type								
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated	
CC_5086	Operating Practices - SWD	FM_308_0	Transportation Support - General	X		X						
CC_5170	ASSISTANT SUPERINTENDENT TRAIN MOVEMENT	FM_308_0	Transportation Support - General	X	X		X	X				
CC_5171	Facility Improve-MAD	FM_308_0	Transportation Support - General	X	X	X	X	X	X			
CC_5172	ASSISTANT SUPER ROAD OPNS ZONE 2 SOUTH	FM_308_0	Transportation Support - General	X		X		X				
CC_5300	Dist Supt-Empire	FM_308_0	Transportation Support - General	X		X		X				
CC_5301	SUPERINTNDNT OPERATIONS & COMMUTER SVCS	FM_308_0	Transportation Support - General	X	X	X	X	X				
CC_5310	Utilities - Transportation Empire Dist	FM_308_0	Transportation Support - General	X								
CC_5371	Supt-Operations NY	FM_308_0	Transportation Support - General	X	X	X	X	X				
CC_5372	Asst Supt-Road Ops NYD	FM_308_0	Transportation Support - General	X		X						
CC_5500	Gen Supt NED	FM_308_0	Transportation Support - General	X	X	X	X	X	X			
CC_5501	ASST SUPT ROAD OPERATIONS	FM_308_0	Transportation Support - General	X	X	X						
CC_5510	Transportation NED-Eastern Utilities	FM_308_0	Transportation Support - General	X	X	X	X	X	X			
CC_5570	SUPERINTENDENT OPERATIONS NEC	FM_308_0	Transportation Support - General	X	X	X	X	X	X			
CC_5586	GENERAL MANAGER NEC	FM_308_0	Transportation Support - General	X	X	X	X					
CC_5587	Mgr Of HAR & PGH	FM_308_0	Transportation Support - General	X	X					X		

Table A-24. Cost Center List for Subfamily Transportation Support - #308

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_5590	Operating Practices - MAD	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X
CC_5702	DEPUTY GENERAL MANAGER NEC-WAS	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X
CC_6101	Deputy GM of Southeast	FM_308_0	Transportation Support - General	X		X		X	X		
CC_6153	Asst Supt Road Ops Admin- West	FM_308_0	Transportation Support - General	X		X		X			
CC_6154	Asst Supt Road Ops Admin- East	FM_308_0	Transportation Support - General	X		X		X			
CC_6155	Asst Supt Road Ops Admin- Midwest	FM_308_0	Transportation Support - General	X		X					
CC_6156	ASST SUPER TRAIN MOVEMENT	FM_308_0	Transportation Support - General	X	X	X	X	X			
CC_6157	ASST SUPT ROAD OPS SOUTHWEST GULF	FM_308_0	Transportation Support - General	X		X		X			
CC_6161	Mgr-Rd Oper HBG & South	FM_308_0	Transportation Support - General	X		X		X			
CC_6300	Asst Supt Road Ops - RGH	FM_308_0	Transportation Support - General	X		X		X			
CC_6301	Asst Supt Road Ops - JAX	FM_308_0	Transportation Support - General	X		X		X			
CC_6302	Assistant Super Int - NOL	FM_308_0	Transportation Support - General	X				X			
CC_6504	Bay Dist Supt	FM_308_0	Transportation Support - General	X		X		X	X		
CC_6505	DEPUTY GENERAL MANAGER PACIFIC NW	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X
CC_6509	ASST SUPT ROAD OPS SOUTHWEST COAST	FM_308_0	Transportation Support - General	X		X		X			
CC_6510	Operations Center West	FM_308_0	Transportation Support - General	X		X		X	X		

Table A-24. Cost Center List for Subfamily Transportation Support - #308

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type								
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated	
CC_6515	SEATTLE YARD FUEL	FM_308_0	Transportation Support - General	X								
CC_6517	DEPUTY CHIEF SYSTEM OPERATIONS	FM_308_0	Transportation Support - General	X		X						
CC_6518	DIRECTOR SYSTEM OPERATIONS - FREIGHT	FM_308_0	Transportation Support - General	X								
CC_6521	West 3rd Party Reimb Projects	FM_308_0	Transportation Support - General	X	X	X		X				
CC_6550	DEPUTY GENERAL CALIFORNIA	FM_308_0	Transportation Support - General	X		X		X	X			
CC_6684	Bay Dist Special Trains	FM_308_0	Transportation Support - General	X				X				X
CC_6874	Supt Operations	FM_308_0	Transportation Support - General	X	X	X	X	X				
CC_7100	WCS SUPERVISORY/ADMIN	FM_308_0	Transportation Support - General		X	X						
CC_7114	TRAINMASTER	FM_308_0	Transportation Support - General		X	X						
CC_7124	Trans Supv & Admin MDOT	FM_308_0	Transportation Support - General			X		X				
CC_7171	WCS Supervisory/Admin MARC	FM_308_0	Transportation Support - General			X		X				
CC_7200	METROLINK SUPT.	FM_308_0	Transportation Support - General			X						
CC_7201	Metrolink Special Projects	FM_308_0	Transportation Support - General			X						
CC_7210	METROLINK T&E ADMIN	FM_308_0	Transportation Support - General			X		X				
CC_7235	Metrolink Work Trains	FM_308_0	Transportation Support - General			X						
CC_OH38	OH VP OPERATIONS	FM_308_0	Transportation Support - General	X	X	X	X	X	X			X
CC_OH39	OH GM NEC	FM_308_0	Transportation Support - General	X	X	X	X	X	X	X		X
CC_OH40	OH GM LONG DISTANCE	FM_308_0	Transportation Support - General	X	X	X	X	X	X			X
CC_OH41	OH GM STATE SUPPORTED	FM_308_0	Transportation Support - General	X	X	X	X	X	X			X

Table A-24. Cost Center List for Subfamily Transportation Support - #308

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_OH46	OH GM NEC OPERATIONS	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X
CC_OH47	OH GM LONG DISTANCE OPERATIONS	FM_308_0	Transportation Support - General	X	X	X	X	X	X		X
CC_OH48	OH GM STATE SUPPORTED OPERATIONS	FM_308_0	Transportation Support - General	X		X		X	X		
CC_TR_P RJ	Transportation Dept - PRJ Costs	FM_308_0	Transportation Support - General	X	X	X	X	X	X	X	X

Table A-25. Cost Center List for Subfamily Power – Electric Traction - #309

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0738	Northend Propulsion Power	FM_309_0	Power - Electric Traction - General	X							
CC_0739	Southend Propulsion Power	FM_309_0	Power - Electric Traction - General	X	X						
CC_0740	Power Purchased From RR	FM_309_0	Power - Electric Traction - General	X							

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0302	CHI Lasalle Partners	FM_310_2	Stations - Shared (Commuters Present)	X	X				X		
CC_0305	Property Management	FM_310_2	Stations - Shared (Commuters Present)	X	X			X			
CC_0333	Central Region Passenger Inconvenience	FM_310_2	Stations - Shared (Commuters Present)	X	X	X	X	X	X		
CC_0336	CENTRAL DIV - DIST MANAGER ADM	FM_310_3	Stations - Shared (No Commuters Present)	X				X			
CC_0337	DISTRICT MANAGER STATION EMPIRE BLDR	FM_310_1	Stations - Route	X							
CC_0352	STA SVCS NORFOLK VA (NFK)	FM_310_1	Stations - Route	X							
CC_0389	District Manager Station - Zephyr	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_0391	DIST MGR STATIONS AUS TX & STL MO	FM_310_1	Stations - Route	X				X			
CC_0393	DIST MGR STA SANTA BARBARA CA (SBA)	FM_310_2	Stations - Shared (Commuters Present)	X				X			
CC_0402	Unstaffed Stations CA Zephyr	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_1167	30th St. Sta Cleaning Mgt	FM_310_2	Stations - Shared (Commuters Present)	X	X				X		
CC_2161	Supt Stations NYD	FM_310_2	Stations - Shared (Commuters Present)	X	X				X		

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2163	NYP Mail Express & Baggage	FM_310_3	Stations - Shared (No Commuters Present)	X	X						
CC_2164	NYP Customer Services	FM_310_3	Stations - Shared (No Commuters Present)	X	X			X			
CC_2165	NYP Tickets	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2201	Sta Svcs Boston Rt 128 MA	FM_310_2	Stations - Shared (Commuters Present)	X	X				X		
CC_2202	Sta Svcs Boston South MA	FM_310_2	Stations - Shared (Commuters Present)	X	X						
CC_2203	Sta Svcs Boston Backbay Mass	FM_310_2	Stations - Shared (Commuters Present)	X	X						
CC_2204	Sta Svcs Essex Jct VT	FM_310_1	Stations - Route	X							
CC_2205	Sta Svcs Hartford CT	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2206	Sta Svcs Kingston RI	FM_310_1	Stations - Route	X							
CC_2207	Sta Svcs Meriden CT	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2208	Sta Svcs Montplier Jct VT	FM_310_1	Stations - Route	X							
CC_2209	Sta Svcs New Haven CT	FM_310_2	Stations - Shared (Commuters Present)	X	X			X	X		
CC_2210	Sta Svcs New London CT	FM_310_2	Stations - Shared (Commuters Present)	X	X						

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2211	Sta Svcs Providence RI	FM_310_2	Stations - Shared (Commuters Present)	X	X				X		
CC_2212	Sta Svcs St Albans VT	FM_310_1	Stations - Route	X							
CC_2213	Sta Svcs Springfield MA	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2214	Sta Svcs Berlin CT	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2215	Sta Svcs Westerly RI	FM_310_1	Stations - Route	X							
CC_2216	Sta Svcs White River Jt VT	FM_310_1	Stations - Route	X							
CC_2217	Montreal	FM_310_1	Stations - Route	X							
CC_2218	Sta Svcs Worcester MA	FM_310_3	Stations - Shared (No Commuters Present)	X					X		
CC_2219	Unstaffed Stations NED	FM_310_3	Stations - Shared (No Commuters Present)	X	X						
CC_2220	Sta Svcs Stamford CT	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2321	Sta Svcs Albany NY	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2322	Sta Svcs Depew NY	FM_310_3	Stations - Shared (No Commuters Present)	X					X		
CC_2323	Sta Svcs Hudson NY	FM_310_3	Stations - Shared (No Commuters Present)	X					X		
CC_2324	Sta Svcs Niagara Falls NY	FM_310_1	Stations - Route	X							

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2325	Sta Svcs Rhinecliff NY	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2326	Sta Svcs Rochester NY	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2327	Sta Svcs Syracuse NY	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2328	Sta Svcs Utica NY	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2329	Unstaffed Empire Stns East	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2330	Sta Svcs Saratoga SPR NY	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2331	Sta Svcs Schenectady NY	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2332	Sta Svcs Buffalo NY	FM_310_1	Stations - Route	X							
CC_2333	Manager Customer Services	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2334	Unstaffed Stns Empire West	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2335	STA SVCS RUTLAND & CASTLETON	FM_310_1	Stations - Route	X							
CC_2351	Sta Svcs Trenton NJ	FM_310_2	Stations - Shared (Commuters Present)	X	X						

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2353	Sta Svcs Newark NJ	FM_310_2	Stations - Shared (Commuters Present)	X	X						
CC_2402	Asst Supt Cust Serv (South)	FM_310_2	Stations - Shared (Commuters Present)	X	X	X			X		
CC_2403	Sta Svcs Wash MDOT (MARC)	FM_310_1	Stations - Route			X					
CC_2411	30th Street-Ushers/Redcaps	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2412	30th Street-Ticketing/Metro Lounge	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2413	30th Street-Baggage	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2416	Station Services-Union Station	FM_310_2	Stations - Shared (Commuters Present)	X	X	X			X		
CC_2417	Ticketing-Union Station	FM_310_2	Stations - Shared (Commuters Present)	X	X						
CC_2418	Baggage	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2421	Station Services-ALT	FM_310_1	Stations - Route	X							
CC_2422	Station Services - HAR	FM_310_3	Stations - Shared (No Commuters Present)	X					X		
CC_2423	Station Services-JST	FM_310_1	Stations - Route	X							
CC_2424	Station Services-LNC	FM_310_3	Stations - Shared (No Commuters Present)	X					X		

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2425	Station Services-PGH	FM_310_3	Stations - Shared (No Commuters Present)	X				X			
CC_2426	Sta Svcs-North PHL	FM_310_2	Stations - Shared (Commuters Present)	X	X						
CC_2430	Sta Svc-Paoli/Malvrn	FM_310_2	Stations - Shared (Commuters Present)	X	X				X		
CC_2432	Unstaffed Stations-PHL	FM_310_2	Stations - Shared (Commuters Present)	X	X						
CC_2510	DIST MGR STA ALBUQUERQUE NM (ABQ)	FM_310_3	Stations - Shared (No Commuters Present)	X				X			
CC_2531	Station Services-NCR	FM_310_2	Stations - Shared (Commuters Present)	X	X				X		
CC_2532	Station Services-BWI	FM_310_2	Stations - Shared (Commuters Present)	X	X				X		
CC_2533	Station Services-BAL	FM_310_2	Stations - Shared (Commuters Present)	X	X	X			X		
CC_2534	Supv Customer Svcs-WIL	FM_310_2	Stations - Shared (Commuters Present)	X	X				X		
CC_2541	Sta Svcs Lorton VA (LOR)	FM_310_1	Stations - Route	X					X		
CC_2542	STATION SERVICES-ALX	FM_310_2	Stations - Shared (Commuters Present)	X							
CC_2546	Sta Svcs Birmingham AL (BHM)	FM_310_1	Stations - Route	X							
CC_2547	Sta Svcs Greenville SC (GRV)	FM_310_1	Stations - Route	X							

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2548	Sta Svcs Greensboro NC (GRO)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2549	Sta Svcs Charleston SC (CHS)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2550	Sta Svcs Columbia SC (CLB)	FM_310_1	Stations - Route	X							
CC_2551	Sta Svcs Fayetteville NC (FAY)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2552	Sta Svcs Florence SC (FLO)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2553	Sta Svcs Raleigh NC (RGH)	FM_310_3	Stations - Shared (No Commuters Present)	X				X			
CC_2554	Sta Svcs Savannah GA (SAV)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2555	Sta Svcs Cary NC (CYN)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2557	Sta Svcs Charlotte NC (CLT)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2558	Sta Svcs Atlanta GA (ATL)	FM_310_1	Stations - Route	X							
CC_2559	Station Services-CHW	FM_310_1	Stations - Route	X							
CC_2560	STATION SERVICES-CVS	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2561	Station Services-HUN	FM_310_1	Stations - Route	X							
CC_2562	Station Services-NPN	FM_310_1	Stations - Route	X					X		

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2563	Sta Svcs Petersburg VA (PTB)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2564	Station Services-PRC	FM_310_1	Stations - Route	X							
CC_2565	Station Services-RVR	FM_310_3	Stations - Shared (No Commuters Present)	X					X		
CC_2566	Sta Svcs Tuscaloosa AL (TCL)	FM_310_1	Stations - Route	X							
CC_2567	Sta Svcs Rocky Mount NC (RMT)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2568	Station Services-WBG	FM_310_1	Stations - Route	X							
CC_2569	Sta Svcs Lynchburg VA (LYH)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2570	Sta Svcs Durham NC (DNC)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2573	Sta Svcs Wilson NC (WLN)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2574	Unstaff Stations-HAR (West)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2575	Sta Svcs Meridian MS (MEI)	FM_310_1	Stations - Route	X							
CC_2576	UNSTAFFED STATIONS WASHINGTON	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2588	Unstaffed Stations-Raleigh Dist	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2591	Sta Svcs Jacksonville FL (JAX)	FM_310_3	Stations - Shared (No Commuters Present)	X		X					

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2592	Sta Svcs Lakeland FL (LKL)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2593	Sta Svcs Orlando FL (ORL)	FM_310_3	Stations - Shared (No Commuters Present)	X					X		
CC_2595	Sta Svcs St Petersburg FL (STP)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2597	Sta Svcs Sebring FL (SBG)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2598	Unstaffed Stns-Atlanta Dist	FM_310_1	Stations - Route	X							
CC_2599	Sta Svcs Winter Haven FL (WTH)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2600	Sta Svcs Winter Park FL (WPK)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2602	Sta Svcs Tampa FL (TPA)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2603	Sta Svcs Kissimmee FL (KIS)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2604	Sta Svcs Deland FL (DLD)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2605	Sta Svcs Auto Train Sanford (SFA)	FM_310_1	Stations - Route	X					X		
CC_2606	Sta Svcs Deerfield Bch FL (DFB)	FM_310_3	Stations - Shared (No Commuters Present)	X							

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2608	Sta Svcs Ft Lauderdale FL (FTL)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2609	Sta Svcs Hollywood FL (HOL)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2610	Sta Svcs Miami FL (MIA)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2611	Sta Svcs West Palm FL (WPB)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2612	Unstaffed Stns - Jacksonville Dist	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2671	Sta Svcs Ann Arbor MI	FM_310_1	Stations - Route	X							
CC_2672	Sta Svcs Cincinnati OH	FM_310_1	Stations - Route	X							
CC_2673	Sta Svcs Detroit MI	FM_310_1	Stations - Route	X							
CC_2675	Sta Svcs Indianapolis In	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2676	Sta Svcs Battle Creek MI	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2677	Sta Svcs Flint MI	FM_310_1	Stations - Route	X							
CC_2678	Sta Svcs Jackson MI	FM_310_1	Stations - Route	X							
CC_2679	Sta Svcs Lansing MI	FM_310_1	Stations - Route	X							
CC_2680	Sta Svcs Niles MI	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2681	Sta Svcs Port Huron MI	FM_310_1	Stations - Route	X							

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2682	Sta Svcs Kalamazoo MI	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2685	Sta Svcs Cleveland OH	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2686	Sta Svcs Toledo OH	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2687	Sta Svcs South Bend In	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2689	Sta Svcs Dearborn MI	FM_310_1	Stations - Route	X							
CC_2690	Unstaffed Statns-Dist Mgr East	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2721	Sta Svcs Glenview IL	FM_310_2	Stations - Shared (Commuters Present)	X							
CC_2722	Sta Svcs Naperville IL	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2723	Sta Svcs Joliet IL	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2724	Sta Svcs Homewood IL	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2725	CHI Station Services	FM_310_2	Stations - Shared (Commuters Present)	X	X			X	X		
CC_2731	Unstaffed Stns-PNW North	FM_310_1	Stations - Route	X							
CC_2742	Sta Svcs Fargo ND	FM_310_1	Stations - Route	X							
CC_2743	Sta Svcs Grand Forks ND	FM_310_1	Stations - Route	X							

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2744	Sta Svcs Midway MN (MSP)	FM_310_1	Stations - Route	X					X		
CC_2745	Sta Svcs Minot ND	FM_310_1	Stations - Route	X							X
CC_2746	Sta Svcs Williston ND	FM_310_1	Stations - Route	X							
CC_2748	Sta Svcs Winona MN	FM_310_1	Stations - Route	X							
CC_2749	Sta Svcs Lacrosse WI	FM_310_1	Stations - Route	X							
CC_2750	Sta Svcs Columbus WI	FM_310_1	Stations - Route	X							
CC_2751	Sta Svcs Milwaukee WI	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2752	UNSTAFFED STA DIST MGR ST LOUIS MO (STL)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2753	Sta Svcs Hastings NE	FM_310_1	Stations - Route	X							
CC_2754	Sta Svcs Lincoln NE	FM_310_1	Stations - Route	X							
CC_2755	Sta Svcs Omaha NE	FM_310_1	Stations - Route	X							
CC_2756	Sta Svcs Ottumwa IA	FM_310_1	Stations - Route	X							
CC_2757	STA SVCS ALTON IL (ALN)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2758	STA SVCS BLOOMINGTON-NORMAL IL (BNL)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2759	Sta Svcs Mount Pleasant IA	FM_310_1	Stations - Route	X							
CC_2760	STA SVCS CHAMPAIGN-URBANA IL (CHM)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2762	Sta Svcs Ft Madison IA	FM_310_1	Stations - Route	X							
CC_2763	Sta Svcs Galesburg IL-Bn	FM_310_3	Stations - Shared (No Commuters Present)	X							

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2765	STA SVCS SPRINGFIELD IL (SPI)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2766	STA SVCS GARDEN CITY KS (GCK)	FM_310_1	Stations - Route	X							
CC_2767	STA SVCS KANSAS CITY MO (KCY)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2768	STA SVCS NEWTON KS (NEW)	FM_310_1	Stations - Route	X							
CC_2769	STA SVCS TOPEKA KS (TOP)	FM_310_1	Stations - Route	X							
CC_2770	STA SVCS CARBONDALE IL (CDL)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2774	STA SVCS ST. LOUIS MO (STL)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2775	Sta Svcs Rugby ND	FM_310_1	Stations - Route	X							
CC_2801	STA SVCS LITTLE ROCK AR (LRK)	FM_310_1	Stations - Route	X							
CC_2802	STA SVCS LONGVIEW TX (LVW)	FM_310_1	Stations - Route	X							
CC_2803	Sta Svcs Memphis TN - MEM	FM_310_1	Stations - Route	X							
CC_2804	STA SVCS TEXARKANA AR (TXA)	FM_310_1	Stations - Route	X							
CC_2805	STA SVCS AUSTIN TX (AUS)	FM_310_1	Stations - Route	X							
CC_2806	STA SVCS DALLAS TX (DAL)	FM_310_1	Stations - Route	X							

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2807	STA SVCS FT WORTH TX (FTW)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2808	Sta Svcs Hammond LA (HMD)	FM_310_1	Stations - Route	X							
CC_2809	STA SVCS HOUSTON TX (HOS)	FM_310_1	Stations - Route	X							
CC_2810	Sta Svcs Jackson MS (JAN)	FM_310_1	Stations - Route	X							
CC_2812	Sta Svcs New Orleans LA (NOL)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2813	Unstaffed Stns - New Orleans Dist	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2814	STA SVCS SAN ANTONIO TX (SAS)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2815	STA SVCS TEMPLE TX (TPL)	FM_310_1	Stations - Route	X							
CC_2818	UNSTAFFED STA DIST MGR HEARTLAND FLYER	FM_310_1	Stations - Route	X							
CC_2819	UNSTAFFED STA DIST MGR AUSTIN TX (AUS)	FM_310_1	Stations - Route	X							
CC_2820	STA SVCS MARSHALL TX (MHL)	FM_310_1	Stations - Route	X							
CC_2841	Sta Svcs Grand Junction C	FM_310_1	Stations - Route	X							
CC_2842	Sta Svcs Glenwood Sp Co	FM_310_1	Stations - Route	X							
CC_2843	Sta Svcs Denver Co	FM_310_1	Stations - Route	X							
CC_2844	Sta Svcs Salt Lake CTY UT	FM_310_1	Stations - Route	X							

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2848	Sta Svcs Shelby Mt	FM_310_1	Stations - Route	X							
CC_2849	Sta Svcs Havre Mt	FM_310_1	Stations - Route	X							
CC_2850	Sta Svcs Glacier Park Mt	FM_310_1	Stations - Route	X							
CC_2851	Sta Svcs Spokane WA	FM_310_1	Stations - Route	X							
CC_2852	Sta Svcs Whitefish Mt	FM_310_1	Stations - Route	X							
CC_2853	Sta Svcs Edmonds WA	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2854	Sta Svcs Eugene Or	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2855	Sta Svcs Everett WA	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2856	Sta Svcs Portland Or	FM_310_3	Stations - Shared (No Commuters Present)	X					X		
CC_2857	Sta Svcs Salem Or	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2858	Sta Svcs Seattle WA	FM_310_3	Stations - Shared (No Commuters Present)	X					X		
CC_2859	Sta Svcs Tacoma WA	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2860	Sta Svcs Vancouver WA	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2861	Sta Svcs Pasco WA	FM_310_1	Stations - Route	X		X					
CC_2862	Sta Svcs Centralia WA	FM_310_3	Stations - Shared (No Commuters Present)	X							

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2863	Sta Svcs Klamath Falls Or	FM_310_1	Stations - Route	X							
CC_2865	Sta Svcs Albany Or	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2869	Sta Svcs Wolfpoint MT	FM_310_1	Stations - Route	X							
CC_2875	Station Services Bellingham WA	FM_310_1	Stations - Route	X							
CC_2882	STA SVCS LOS ANGELES CA (LAX)	FM_310_3	Stations - Shared (No Commuters Present)	X					X		
CC_2883	STA EXTRA BOARD LOS ANGELES CA (LAX)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2884	STA ADMIN LOS ANGELES CA (LAX)	FM_310_3	Stations - Shared (No Commuters Present)	X					X		
CC_2885	STA SVCS OXNARD CA (OXN)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2886	STA SVCS SANTA BARBARA CA (SBA)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2887	Unstaffed Sta San Joaquin	FM_310_1	Stations - Route	X							
CC_2888	Unstaffed NV-UT	FM_310_1	Stations - Route	X							
CC_2889	STA SVCS VAN NUYS CA (VNC)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2900	Unstaffed Stns-PNW South	FM_310_2	Stations - Shared (Commuters Present)	X							
CC_2911	STA SVCS LA JUNTA CO (LAJ)	FM_310_1	Stations - Route	X							

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2913	STA SVCS ALBUQUERQUE NM (ABQ)	FM_310_1	Stations - Route	X							
CC_2914	STA SVCS EL PASO TX (ELP)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2915	STA SVCS FLAGSTAFF AZ (FLG)	FM_310_1	Stations - Route	X					X		
CC_2916	STA SVCS MARICOPA AZ (MRC)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2917	STA SVCS TUCSON AZ (TUS)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2918	STA SVCS LAMY NM (LMY)	FM_310_1	Stations - Route	X							
CC_2919	STA SVCS SOLANA BEACH CA (SOL)	FM_310_1	Stations - Route	X							
CC_2920	STA SVCS FULLERTON CA (FUL)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2921	STA SVCS OCEANSIDE CA (OSD)	FM_310_1	Stations - Route	X							
CC_2922	STA SVCS RATON NM (RAT)	FM_310_1	Stations - Route	X							
CC_2925	STA SVCS SAN DIEGO CA (SAN)	FM_310_1	Stations - Route	X							
CC_2926	STA SVCS SANTA ANA CA (SNA)	FM_310_1	Stations - Route	X							
CC_2928	STA SVCS ANAHEIM CA (ANA)	FM_310_1	Stations - Route	X							

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2929	STA SVCS IRVINE CA (IRV)	FM_310_1	Stations - Route	X							
CC_2932	STA SVCS SAN JUAN CAPISTRANO CA (SNC)	FM_310_1	Stations - Route	X							
CC_2933	UNSTAFFED STA DMGR ALBUQUERQUE NM (ABQ)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2936	UNSTAFFED STNS-PNW EB	FM_310_1	Stations - Route	X					X		
CC_2939	UNSTAFFED STATIONS EMPIRE	FM_310_1	Stations - Route	X							
CC_2941	Sta Svcs Bakersfield CA	FM_310_1	Stations - Route	X							
CC_2942	Sta Svcs Fresno CA	FM_310_1	Stations - Route	X							
CC_2943	Sta Svcs Hanford CA	FM_310_1	Stations - Route	X							
CC_2944	Sta Svcs Martinez CA	FM_310_3	Stations - Shared (No Commuters Present)	X					X		
CC_2945	Sta Svcs Oakland CA	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2946	Sta Svcs Reno NV	FM_310_1	Stations - Route	X							
CC_2947	Sta Svcs Modesto CA	FM_310_1	Stations - Route	X							
CC_2948	Sta Svcs Sacramento CA	FM_310_3	Stations - Shared (No Commuters Present)	X					X		
CC_2949	Sta Svcs Salinas CA	FM_310_1	Stations - Route	X							
CC_2950	Sta Svcs San Francisco CA	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2951	Sta Svcs San Jose CA	FM_310_3	Stations - Shared (No Commuters Present)	X							

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2952	STA SVCS SAN LUIS OBISPO CA (SLO)	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2953	Sta Svcs Stockton CA	FM_310_1	Stations - Route	X							
CC_2954	Sta Svcs Davis CA	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_2955	Sta Svcs Merced CA	FM_310_1	Stations - Route	X							
CC_2957	Unstaffed Stations Capitols	FM_310_1	Stations - Route	X							
CC_2958	Sta Svcs Emeryville Calif	FM_310_3	Stations - Shared (No Commuters Present)	X					X		
CC_2959	UNSTAFFED STA DM SANTA BARBARA CA (SBA)	FM_310_2	Stations - Shared (Commuters Present)	X							
CC_2962	Supt Psg Svc-WAS	FM_310_2	Stations - Shared (Commuters Present)	X	X						
CC_3004	Dir Station Operations	FM_310_2	Stations - Shared (Commuters Present)	X							
CC_5307	Utilities - Passenger Svcs Empire Dist	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_5504	STATION SERVICES DOWNEASTER - MAINE	FM_310_1	Stations - Route	X							
CC_5507	Passenger Svc NED-Eastern Utilities	FM_310_2	Stations - Shared (Commuters Present)	X	X	X	X				
CC_5559	Old Saybrook Station	FM_310_2	Stations - Shared (Commuters Present)	X	X						

Table A-26. Cost Center List for Subfamily Stations - #310

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_6332	PSGR INCONV SOUTHWEST	FM_310_2	Stations - Shared (Commuters Present)	X							
CC_6511	SUPERINTENDENT CUSTOMER SERVICES	FM_310_3	Stations - Shared (No Commuters Present)	X	X			X	X		
CC_6551	PAX INCONVIENCE PAC DIVN	FM_310_2	Stations - Shared (Commuters Present)	X		X		X	X		
CC_6557	PASS INCONVENIENCE PNW	FM_310_2	Stations - Shared (Commuters Present)	X		X			X		
CC_6591	Los Angeles Union Station	FM_310_3	Stations - Shared (No Commuters Present)	X							
CC_6593	Terminal Services/PDX	FM_310_2	Stations - Shared (Commuters Present)	X					X		
CC_6875	Asst Supt Cust Svc (North)	FM_310_3	Stations - Shared (No Commuters Present)	X	X				X		X

Table A-27. Cost Center List for Subfamily Sales - #401

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_1111	Passenger Experience	FM_401_0	Sales - General	X	X	X					
CC_1116	Sales Dist & Cust Svc	FM_401_0	Sales - General	X							
CC_1117	Industry Sales Alliances	FM_401_0	Sales - General	X							
CC_1119	Sr Dir E-Commerce	FM_401_0	Sales - General	X							
CC_1120	Tvl Agt & Intermodal Dist	FM_401_0	Sales - General	X							
CC_1131	Reservations Systems Support	FM_401_0	Sales - General	X							

Table A-28. Cost Center List for Subfamily Information & Reservations - #402

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_1091	Reservation Sales	FM_402_0	Information & Reservations - General	X							
CC_1092	Mid Atlantic RSCC	FM_402_0	Information & Reservations - General	X							X
CC_1097	Western RSCC	FM_402_0	Information & Reservations - General	X							
CC_1112	Enterprise Application Integration	FM_402_0	Information & Reservations - General	X							
CC_1114	Contact Center Support	FM_402_0	Information & Reservations - General	X							
CC_1306	Corporate & Documentum CoE	FM_402_0	Information & Reservations - General	X							
CC_1362	BSO	FM_402_0	Information & Reservations - General	X							

Table A-29. Cost Center List for Subfamily Marketing - #403

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0514	Chief Marketing & Sales Officer	FM_403_0	Marketing - General	X							
CC_1011	Marketing & Advertising Programs	FM_403_0	Marketing - General	X							
CC_1012	Loyalty Marketing	FM_403_0	Marketing - General	X							
CC_1013	National Advertising & Mktg Programs	FM_403_0	Marketing - General	X							
CC_1015	Field Marketing & Sales - NY Region	FM_403_0	Marketing - General	X							
CC_1021	Marketing Support	FM_403_0	Marketing - General	X							
CC_1042	Field Marketing & Sales - LA Region	FM_403_0	Marketing - General	X							
CC_1044	Field Marketing and Sales-Oakland Region	FM_403_0	Marketing - General	X							
CC_1121	Digital Media & Mobile Marketing	FM_403_0	Marketing - General	X							
CC_1122	Field Marketing and Sales-Chicago Region	FM_403_0	Marketing - General	X							
CC_1134	Pricing & Revenue Management	FM_403_0	Marketing - General	X							
CC_1141	Field National Sales & Industry Alliance	FM_403_0	Marketing - General	X							
CC_MK_PRJ	VP Mktg & Product Mgmt - PRJ Costs	FM_403_0	Marketing - General	X	X	X	X	X	X		X

Table A-30. Cost Center List for Subfamily Corporate Administration - #601

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0210	Employee Benefits Allocated	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0501	President	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0521	VP Government Affairs	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0531	General Counsel	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0535	EEO Compliance	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0536	Office Of Disciplinary Investigation	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0538	Corporate Communications	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0701	Chief Financial Officer	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0711	Supplier Diversity	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0715	OFFICE OF THE CHCO	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0718	HC EMPLOYEE RELATIONS	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0721	Records & Information Management	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X

Table A-30. Cost Center List for Subfamily Corporate Administration - #601

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0722	Reprographic Service	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0730	NEC IID Corridor Development	FM_601_0	Corporate Administration - General	X				X			
CC_0750	CORPORATE RESEARCH & STRATEGY	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0801	Treasury	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0802	AMTRAK MANDATORY	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0810	AVP Financial Analysis	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0811	AVP Finance & Planning	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0852	Controller	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0853	Assistant Controller-Corp Acctng	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0855	FINANCIAL REPORTING	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0865	FINANCIAL ANALYSIS & CONTROLS	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_0866	CAPITAL ACCOUNTING	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X

Table A-30. Cost Center List for Subfamily Corporate Administration - #601

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0901	GRANTS ADMINISTRATION	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_1001	CHIEF OPERATION OFFICER-STAFF	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_1201	Board Of Directors	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_1202	Asst Controller-Capital & Costing	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_4801	VP & CHIEF PROC & LOGISTICS OFFICER	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_9901	Profit Center Changes	FM_601_0	Corporate Administration - General	X				X			X
CC_CF_P RJ	Chief Financial Officer & C/C - PRJ Costs	FM_601_0	Corporate Administration - General	X	X	X	X	X	X	X	X
CC_CO_P RJ	Chief Operating Officer-Staff - PRJ Costs	FM_601_0	Corporate Administration - General	X	X	X	X	X	X	X	X
CC_CWIP _PP	Non Capitalizable Costs	FM_601_0	Corporate Administration - General	X	X	X	X	X	X		X
CC_CWIP ADJ	CWIP PowerPlant Adjustments	FM_601_0	Corporate Administration - General							X	
CC_ELIM _NRPC	Op Activity-NRPC	FM_601_0	Corporate Administration - General	X	X	X		X	X		X
CC_GA_P RJ	VP Gov't Affairs - PRJ Costs	FM_601_0	Corporate Administration - General	X		X					

Table A-30. Cost Center List for Subfamily Corporate Administration - #601

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_OH26	OH Support-Misc	FM_601_0	Corporate Administration - General	X	X	X	X	X	X	X	X
CC_OH28	OH Exempt-Misc	FM_601_0	Corporate Administration - General	X	X	X	X	X	X	X	X

Table A-31. Cost Center List for Subfamily Centralized Services - #602

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0226	AAMPS Clean Up	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_0241	Employee Transfer-SAP	FM_602_0	Centralized Services - General	X	X	X	X	X	X		
CC_0532	Claims Services	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_0534	Claims Litigation Management	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_0546	Travel Services	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_0705	Amtrak Controls	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_0710	NEC Advisory Commission	FM_602_0	Centralized Services - General	X	X	X					
CC_0713	Administrative Services	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_0714	Office Support	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_0723	Infrastructure SW & Systems	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_0862	A/P & REFUND OPERATIONS	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_0876	Assistant Controller-Revenue	FM_602_3	Centralized Services - Finance (Receivables)	X	X	X	X	X	X		X
CC_0891	Payroll Operations Headquarters	FM_602_2	Centralized Services - Finance (Payroll)	X	X	X	X	X	X		X
CC_0892	PAYROLL OPERATIONS WASHINGTON TERMINAL	FM_602_2	Centralized Services - Finance (Payroll)	X		X					
CC_0893	PAYROLL OPERATIONS PHILADELPHIA	FM_602_2	Centralized Services - Finance (Payroll)	X							
CC_0895	Payroll Operations New York	FM_602_2	Centralized Services - Finance (Payroll)	X							

Table A-31. Cost Center List for Subfamily Centralized Services - #602

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0896	Payroll Operations Boston	FM_602_2	Centralized Services - Finance (Payroll)	X		X					
CC_0897	PAYROLL OPERATIONS CHICAGO	FM_602_2	Centralized Services - Finance (Payroll)	X							
CC_0898	PAYROLL OPERATIONS LOS ANGELES	FM_602_2	Centralized Services - Finance (Payroll)	X		X					
CC_1301	CIO Information Technology	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1302	INFORMATION SECURITY - IT	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1303	Business Strategy	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1304	Vendor & Contract Mgmt	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1305	Project Management Office	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1307	SD&D Management	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1308	Enterprise Service Desk	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1309	Business Intelligence	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1310	Operations Mgmt Services	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X

Table A-31. Cost Center List for Subfamily Centralized Services - #602

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_1311	IT Architecture	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1312	Resource Management	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1313	Service Delivery & Field Management	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1314	Maximo & Mechanical Development	FM_602_6	Centralized Services - Computer Systems	X	X	X					
CC_1315	TPF & Systems Development	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1316	Digital Development	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1317	Enterprise Quality & Release Management	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1318	Telephony & Systems Development	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1319	Application Support	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1321	IT Intern Program	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1360	Chief Infrastructure Services	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1361	Business Architecture	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X

Table A-31. Cost Center List for Subfamily Centralized Services - #602

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_1366	Corporate Systems Solutions & Delivery	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1368	Operations Development & Integration Svc	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1370	Voice & Data Network Mgmt	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1371	IT Finance Office	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_1401	HC TECHNOLOGY	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_1402	HC Employee Service Center	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_1403	HC PROCESS IMPROVEMENT	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_1405	HC CORPORATE BUSINESS PARTNERS	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_1406	HC ORGANIZATIONAL DESIGN & DEVELOPMENT	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_1407	HC PLANNING AND PROGRAM MANAGEMENT	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_1411	HC DIVERSITY INITIATIVES	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_1422	HC MEDICAL SERVICES	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_1425	Employee Assistance Program	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_1441	Human Resources Operations	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X

Table A-31. Cost Center List for Subfamily Centralized Services - #602

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_1442	HC TALENT ACQUISITION WASHINGTON	FM_602_0	Centralized Services - General	X		X					
CC_1445	HC TALENT ACQUISITION BOSTON	FM_602_0	Centralized Services - General	X		X					
CC_1447	HC TALENT ACQUISITION PHILADELPHIA	FM_602_0	Centralized Services - General	X							
CC_1461	HC TALENT ACQUISITION CHICAGO	FM_602_0	Centralized Services - General	X							
CC_1462	HC TALENT ACQUISITION	FM_602_0	Centralized Services - General	X		X					
CC_1463	HC HEALTH SERVICES	FM_602_0	Centralized Services - General	X		X		X	X		
CC_1464	Labor Relations - Chicago	FM_602_0	Centralized Services - General	X		X		X			
CC_1466	HC RISK MANAGEMENT	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_1470	EMPLOYMENT BRANDING	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_1477	HC OELD STAFF SUPPORT	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_1480	TOTAL REWARDS - COMPLIANCE	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_1481	TOTAL REWARDS - COMPENSATION	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_1482	TOTAL REWARDS - BENEFITS	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_1483	TOTAL REWARDS - LEAVE MANAGEMENT	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_1492	HC TOTAL REWARDS STAFF SUPPORT	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_3022	Operation Redblock	FM_602_0	Centralized Services - General	X		X		X			

Table A-31. Cost Center List for Subfamily Centralized Services - #602

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3023	Safety - Long Distance/State Supported	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_3024	Safety Support Training	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_3028	Safety Support - Regulatory Policies	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_3051	Labor Relations	FM_602_0	Centralized Services - General	X		X		X			
CC_3134	Capital Acquisitions	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_4804	Strategic Acquisition - Procurement	FM_602_7	Centralized Services - Procurement and Purchasing	X	X	X	X	X	X		X
CC_4806	INVENTORY PLANNING	FM_602_7	Centralized Services - Procurement and Purchasing	X	X	X	X	X	X		X
CC_4807	STRATEGIC INVENTORY PLANNING	FM_602_7	Centralized Services - Procurement and Purchasing	X	X	X	X	X	X		X
CC_4808	PROCUREMENT FIELD WEST	FM_602_7	Centralized Services - Procurement and Purchasing	X	X	X	X	X	X		X
CC_4809	Deputy Logistics Officer-Mat'l Mgmt	FM_602_7	Centralized Services - Procurement and Purchasing	X	X	X	X	X	X		X
CC_4812	Budget & Admin	FM_602_7	Centralized Services - Procurement and Purchasing	X	X	X	X	X	X		X
CC_4813	PROCUREMENT FIELD EAST	FM_602_7	Centralized Services - Procurement and Purchasing	X	X	X	X	X	X		X
CC_4823	MAINTENANCE OF WAY	FM_602_7	Centralized Services - Procurement and Purchasing	X	X	X	X	X	X		X

Table A-31. Cost Center List for Subfamily Centralized Services - #602

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_4831	COMPLIANCE	FM_602_7	Centralized Services - Procurement and Purchasing	X	X	X	X	X	X		X
CC_4852	PROCUREMENT INVENTORY	FM_602_7	Centralized Services - Procurement and Purchasing	X							X
CC_4853	LOGISTICS PLANNING	FM_602_7	Centralized Services - Procurement and Purchasing	X	X	X	X	X	X		X
CC_4903	ENTERPRISE SERVICES	FM_602_7	Centralized Services - Procurement and Purchasing	X	X	X	X	X	X		X
CC_5009	HC TRAINING & DEVELOPMENT	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_5010	HC T&D - LEARNING MANAGEMNT	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_5011	SAFE 2 SAFER	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_5016	HC T&D - INSTRUCTIONAL DESIGN	FM_602_0	Centralized Services - General	X	X	X	X	X	X		X
CC_IT_PR J	Info Tech Dept - PRJ Costs	FM_602_6	Centralized Services - Computer Systems	X	X	X	X	X	X		X
CC_OH27	OH Material-Misc	FM_602_0	Centralized Services - General	X	X	X	X	X	X	X	X
CC_OH33	OH Overhead-Misc	FM_602_0	Centralized Services - General	X				X	X		X
CC_PR_P RJ	Chief Logistics Officer - PRJ Costs	FM_602_7	Centralized Services - Procurement and Purchasing	X			X				

Table A-32. Cost Center List for Subfamily Qualified Mgmt - #603

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0202	Corporate Common	FM_603_0	Qualified Mgmt - General	X	X	X	X	X	X		X
CC_0503	Station Website	FM_603_0	Qualified Mgmt - General	X	X	X	X	X	X		X
CC_0539	Marketing & Sales Business Management	FM_603_0	Qualified Mgmt - General	X	X	X	X	X	X		X
CC_0541	Customer Relations	FM_603_0	Qualified Mgmt - General	X	X	X	X	X	X		X
CC_0728	Market Research & Analysis	FM_603_0	Qualified Mgmt - General	X							X
CC_0731	Energy Management NEC	FM_603_0	Qualified Mgmt - General	X							
CC_0752	Strategic Fleet Rail Initiatives	FM_603_0	Qualified Mgmt - General	X							
CC_0753	SRFI TIER III Project Office	FM_603_0	Qualified Mgmt - General	X							
CC_0819	NEC IID VP	FM_603_0	Qualified Mgmt - General	X		X	X	X			
CC_0830	GENERAL MANAGER STATE SUPPORTED SVCS	FM_603_0	Qualified Mgmt - General	X		X		X			
CC_0831	CHIEF OF BUSINESS OPERATIONS	FM_603_0	Qualified Mgmt - General	X	X	X	X	X	X		X
CC_0832	DEPUTY CHIEF PERFORM MAN & COMPLIANCE	FM_603_0	Qualified Mgmt - General	X	X	X	X	X	X		X
CC_0833	DEPUTY CHIEF OPS TECHNOLOGY	FM_603_0	Qualified Mgmt - General	X	X	X	X	X	X		X
CC_0882	REVENUE OPERATIONS	FM_603_0	Qualified Mgmt - General	X							X
CC_0885	Revenue Operations-El Paso TX	FM_603_0	Qualified Mgmt - General	X							X
CC_1040	Strategic Prtnshps & Bus Dev-Central	FM_603_0	Qualified Mgmt - General	X				X			

Table A-32. Cost Center List for Subfamily Qualified Mgmt - #603

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_1041	STATE PARTNERSHIPS - NORTHEAST	FM_603_0	Qualified Mgmt - General	X							
CC_1043	Strategic Prtnshps & Bus Dev-West	FM_603_0	Qualified Mgmt - General	X					X		
CC_1150	Customer & Infrastructure Mgmt - PRIIA	FM_603_0	Qualified Mgmt - General	X							
CC_1165	NEC IID Infrastructure Plan& Performance	FM_603_0	Qualified Mgmt - General	X	X		X				
CC_1203	Facilities Management	FM_603_0	Qualified Mgmt - General	X	X	X	X	X	X		X
CC_1209	DIRECTOR TELECOMMUNICATIONS	FM_603_0	Qualified Mgmt - General						X		
CC_1363	Systems of Interaction Testing	FM_603_0	Qualified Mgmt - General	X	X	X	X	X	X		X
CC_1365	IT Special Projects & Initiatives	FM_603_0	Qualified Mgmt - General	X	X	X	X	X	X		X
CC_3960	Off-Corridor Partnerships	FM_603_0	Qualified Mgmt - General	X							
CC_4040	Vehicle Supplies	FM_603_0	Qualified Mgmt - General	X		X					
CC_4814	CONSTRUCTION	FM_603_0	Qualified Mgmt - General	X	X	X	X	X	X		X
CC_5014	HC T&D - CUSTOMER SERVICE TRAINING	FM_603_0	Qualified Mgmt - General	X		X					
CC_5017	DEPUTY CHIEF CUSTOMER SERVICE STANDARDS	FM_603_0	Qualified Mgmt - General	X	X	X	X	X	X		X
CC_5022	Mgr Customer Service Tng West	FM_603_0	Qualified Mgmt - General	X		X					

Table A-32. Cost Center List for Subfamily Qualified Mgmt - #603

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_5023	Mgr Customer Service Tng East	FM_603_0	Qualified Mgmt - General	X		X					
CC_SF_P RJ	Strategic Fleet Projects	FM_603_0	Qualified Mgmt - General	X							
CC_SP_P RJ	Strat Partnrshps & Bus Dev - PRJ Costs	FM_603_0	Qualified Mgmt - General	X	X	X	X	X			X

Table A-33. Cost Center List for Subfamily Direct Customer (Non-NTS) - #604

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0205	COMMUTER - CORPORATE COMMON	FM_604_0	Direct Customer (Non-NTS) - General	X	X	X	X	X	X		
CC_0511	Office Of Inspector General	FM_604_1	OIG								X
CC_0512	Investigation	FM_604_1	OIG								X
CC_0513	Audit	FM_604_1	OIG								X
CC_0516	Management and Policy	FM_604_1	OIG					X			X
CC_0518	OIG - HUMAN CAPITAL MANAGEMENT	FM_604_1	OIG								X
CC_0519	OIG - General Counsel	FM_604_1	OIG								X
CC_0537	REAL ESTATE DEVELOPMENT	FM_604_2	Real Estate							X	
CC_0700	FACILITIES PLANNING	FM_604_2	Real Estate	X	X	X	X	X	X		X
CC_1162	PARKING 30TH STREET STATION	FM_604_2	Real Estate							X	
CC_1163	REAL ESTATE DEVELOPMENT	FM_604_2	Real Estate							X	
CC_1168	Chicago West Loop Parking Garage	FM_604_2	Real Estate							X	
CC_1171	Commercial Planning and Development	FM_604_2	Real Estate							X	
CC_1172	REAL ESTATE DEVELOPMENT NEC	FM_604_2	Real Estate							X	
CC_1174	REAL ESTATE DEVELOPMENT IC & WEST	FM_604_2	Real Estate							X	

Table A-33. Cost Center List for Subfamily Direct Customer (Non-NTS) - #604

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_1205	Retail Management 30th Street Station	FM_604_0	Direct Customer (Non-NTS) - General						X		
CC_RE_P RJ	Corp Real Estate - PRJ Costs	FM_604_2	Real Estate	X	X				X		

Table A-34. Cost Center List for Subfamily Subsidiary - #605

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0204	Sub Op Activity-PRIL	FM_605_0	Subsidiary - General								X
CC_0217	Sub Op Activity-PSL	FM_605_0	Subsidiary - General								X
CC_0218	Sub Op Activity-WTC	FM_605_0	Subsidiary - General								X
CC_0219	Sub Op Activity-CUS	FM_605_0	Subsidiary - General	X	X					X	X
CC_D006	WTC Depreciation	FM_605_0	Subsidiary - General								X
CC_ELIM_CUS	Sub Op Activity-CUS	FM_605_0	Subsidiary - General	X						X	
CC_S001	Passenger RR Ins Ltd	FM_605_0	Subsidiary - General	X	X	X	X	X	X		X
CC_S013	CUS Police	FM_605_0	Subsidiary - General	X	X					X	
CC_S015	CUS Property Management	FM_605_0	Subsidiary - General	X	X					X	
CC_S016	CUS Corporate Common	FM_605_0	Subsidiary - General	X	X					X	X
CC_S018	CUS - JANITORIAL CONTRACT SERVICES	FM_605_0	Subsidiary - General	X	X					X	
CC_S019	CUS - SECURITY CONTRACT SERVICES	FM_605_0	Subsidiary - General	X	X					X	
CC_S020	CUS - 399 SERVICES	FM_605_0	Subsidiary - General	X	X					X	

Table A-35. Cost Center List for Subfamily Utilities - #801

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2596	Utilities-Southern Division	FM_801_0	Utilities - General	X							
CC_5111	Utilities-PHL	FM_801_0	Utilities - General	X	X		X				
CC_5311	Utilities - Transportation New York	FM_801_0	Utilities - General	X							
CC_5314	Utilities - Passenger Svcs New York	FM_801_0	Utilities - General	X							
CC_5711	Utilities - Lorton VA	FM_801_0	Utilities - General	X							
CC_5712	Utilities - Sanford FL	FM_801_0	Utilities - General	X							
CC_5713	Utilities-WAS	FM_801_0	Utilities - General	X	X						
CC_6110	Utilities Central Div	FM_801_0	Utilities - General	X	X						

Table A-36. Cost Center List for Subfamily Police - #901

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0301	Police Chicago Union Station	FM_901_2	Police - Regional/Local	X	X			X	X		
CC_3032	APD Operations Support	FM_901_1	Police - National	X	X	X	X	X	X		X
CC_3035	Police Nat'l Radio Ops	FM_901_1	Police - National	X	X	X	X	X	X		X
CC_3041	Chief of Police	FM_901_1	Police - National	X	X	X	X	X	X		X
CC_3042	Police-Mid-Atlantic Div-North	FM_901_2	Police - Regional/Local	X	X	X	X	X	X		X
CC_3043	Police-New York Division	FM_901_2	Police - Regional/Local	X	X			X	X		
CC_3044	Police-New England Division	FM_901_2	Police - Regional/Local	X	X	X	X	X	X		X
CC_3045	Police-Mid-Atlantic Div-South	FM_901_2	Police - Regional/Local	X	X			X	X		
CC_3046	Police Intercity Ops	FM_901_2	Police - Regional/Local	X	X	X	X	X	X		
CC_3048	Police Patrol West Ops-WA OR CA & NV	FM_901_2	Police - Regional/Local	X				X	X		
CC_3060	Asset Forfeiture Account	FM_901_1	Police - National	X	X	X	X	X	X		X
CC_PO_P RJ	Police & Security - PRJ Costs	FM_901_1	Police - National	X	X	X	X	X	X		X

Table A-37. Cost Center List for Subfamily Emergency Mgmt & Corp Security - #902

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3027	Safety Support Northeast Corridor	FM_902_0	Emergency Mgmt & Corp Security - General	X	X	X	X	X	X		X
CC_3033	Special Operations Unit	FM_902_0	Emergency Mgmt & Corp Security - General	X	X	X	X	X	X		X
CC_3037	APD Intelligence & Counterterrorism Unit	FM_902_0	Emergency Mgmt & Corp Security - General	X	X	X	X	X	X		X
CC_3038	Canine Unit	FM_902_0	Emergency Mgmt & Corp Security - General	X	X	X	X	X	X		
CC_3039	Corporate Security Division	FM_902_0	Emergency Mgmt & Corp Security - General	X	X	X	X	X	X		X
CC_3040	Emergency Preparedness/Coop	FM_902_0	Emergency Mgmt & Corp Security - General	X	X	X	X	X	X		X
CC_3049	Station Action Team	FM_902_0	Emergency Mgmt & Corp Security - General	X	X	X	X	X	X		
CC_3070	CONTINUITY PREPAREDNESS	FM_902_0	Emergency Mgmt & Corp Security - General	X	X	X	X	X	X		X
CC_3071	EMERGENCY MANAGEMENT	FM_902_0	Emergency Mgmt & Corp Security - General	X	X	X	X	X	X		X
CC_3072	CORPORATE SECURITY	FM_902_0	Emergency Mgmt & Corp Security - General	X	X	X	X	X	X		X
CC_3073	ADMIN FINANCE & EMERGENCY LOGISTICS	FM_902_0	Emergency Mgmt & Corp Security - General	X	X	X	X	X	X		X
CC_3074	EMERGENCY MGT & CORPORATE SECURITY	FM_902_0	Emergency Mgmt & Corp Security - General	X	X	X	X	X	X		X

Table A-37. Cost Center List for Subfamily Emergency Mgmt & Corp Security - #902

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_3075	EMCS Training and Exercises	FM_902_0	Emergency Mgmt & Corp Security - General	X	X	X	X	X	X		X
CC_EM_PRJ	Emer. Mgmt and Corp. Security – PRJ Cost	FM_902_0	Emergency Mgmt & Corp Security - General	X	X	X	X	X	X		X

Table A-38. Cost Center List for Subfamily Environmental & Safety - #903

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_2022	Public Health	FM_903_0	Environmental & Safety - General	X	X	X	X	X	X		X
CC_2025	CHIEF SAFETY OFFICER - ADMINISTRATION	FM_903_0	Environmental & Safety - General	X	X	X	X	X	X		X
CC_3006	Environment & Sustainability	FM_903_0	Environmental & Safety - General	X	X	X	X	X	X		X
CC_3021	Safety - Industrial Health	FM_903_0	Environmental & Safety - General	X	X	X	X	X	X		X
CC_3053	Safety Program Policies & Regulations	FM_903_0	Environmental & Safety - General	X	X	X	X	X	X		X
CC_EV_P RJ	Env, Health & Safety - PRJ Costs	FM_903_0	Environmental & Safety - General	X	X	X	X	X	X		

Table A-39. Cost Center List for Subfamily Interest Expense - #992

Cost Center	Cost Center Description	Subcategory	Subcategory Description	Business Type							
				NTS	CIA	COP	Freight	Reimbursable	Commercial	Capital	Unallocated
CC_0803	Interest Expense	FM_992_0	Interest Expense - General								X

Appendix B:
APT Data Tables

1 Overview

The data presented in the following tables, as well as the main report, are derived from APT allocated data for the full Fiscal Year (FY) 2014. They are unaudited figures available in the system in February of 2015 and do not reflect any adjustments or corrections since that time and as such may not be replicable. They are intended only to provide a general snapshot of the relative size of Amtrak's business. The data are both Amtrak's operating and capital expenses (capital work in progress) only and reflect the full size of Amtrak's businesses of passenger railroad transportation and railroad capital asset production. The data do not include revenues, State or Federal capital contributions, or other balance sheet transactions. Some statistics show large negative value and are the result of allocations to net the transfer of project expenditures transferred to the asset ledger. Finally, APT continually evolves and some of the statistics used at the time of the data collection have been eliminated, their names modified, or new statistics have been added.

Table B-1. Fully Allocated Costs by Family, Pre-Audit FY2014 Dollars

This table provides the allocated costs of each APT Family.

Family Number	Family Name	Operating Costs	Percent of Amtrak FA Costs	Operating and Capital Costs	% of operating and capital
100	Maintenance of Way (MoW)	\$480,298,642	11.2%	\$688,074,021	12.8%
200	Maintenance of Equipment (MoE)	\$639,238,350	14.9%	\$708,796,875	13.2%
300	Operations-Transportation (Ops)	\$1,540,479,752	35.9%	\$1,545,280,994	28.7%
400	Sales and Marketing	\$185,526,507	4.3%	\$185,530,148	3.4%
600	General and Administrative (G&A)	\$1,339,520,283	31.2%	\$2,146,199,486	39.9%
700	Capital				
800	Utilities	\$6,185,606	0.1%	\$6,185,606	0.1%
900	Police, Security, & Environmental Safety	\$104,514,192	2.4%	\$103,454,618	1.9%
		\$4,295,763,332	100.0%	\$5,383,521,748	100.0%

Table B-2. Fully Allocated Costs by Subfamily, Pre-Audit FY2014 Dollars

This table provides the allocated costs of each APT Subfamily.

Family	Family Name	Subfamily Number	Subfamily Name	Operating Costs	Percent of Amtrak FA Costs	Operating and Capital Costs	% of operating and capital
FM_100	Maintenance of Way (MoW)	FM_101	Central Div MoW	\$13,048,293	0.3%	\$15,262,391	0.3%
		FM_102	MidAtlantic Div MoW	\$82,968,325	1.9%	\$132,767,106	2.5%
		FM_103	New England Div MoW	\$51,772,563	1.2%	\$70,027,240	1.3%
		FM_104	New York Div MoW	\$110,118,588	2.6%	\$138,517,950	2.6%
		FM_105	MoW Support	\$95,759,295	2.2%	\$142,110,572	2.6%
		FM_106	System Gangs	\$14,102,801	0.3%	\$73,910,812	1.4%
		FM_107	West Div MoW	\$12,681,010	0.3%	\$12,781,423	0.2%
		FM_108	Empire District	\$23,755,989	0.6%	\$25,625,297	0.5%
		FM_109	Michigan Line	\$76,091,778	1.8%	\$77,071,230	1.4%
FM_200	Maintenance of Equipment (MoE)	FM_201	MoE Turnaround	\$162,736,613	3.8%	\$162,752,444	3.0%
		FM_202	MoE Loco Maintenance	\$86,246,983	2.0%	\$86,251,826	1.6%
		FM_203	MoE Car Maintenance	\$42,766,035	1.0%	\$42,859,337	0.8%
		FM_204	MoE Support	\$64,550,479	1.5%	\$69,718,618	1.3%
		FM_205	MoE Multiple	\$184,544,914	4.3%	\$184,751,243	3.4%
		FM_206	MoE HSR Maintenance	\$66,680,607	1.6%	\$67,618,720	1.3%
		FM_207	MoE Back Shop	\$31,712,720	0.7%	\$94,844,686	1.8%
FM_300	Ops - Transportation	FM_301	On Board Services (OBS)	\$265,709,599	6.2%	\$265,709,599	4.9%
		FM_302	T&E	\$406,177,180	9.5%	\$406,194,156	7.5%
		FM_303	Yard	\$75,648,150	1.8%	\$75,649,233	1.4%
		FM_304	Fuel	\$188,855,560	4.4%	\$188,855,560	3.5%
		FM_305	Transportation - Multiple	\$21,510,343	0.5%	\$21,511,977	0.4%
		FM_306	Train Movement	\$89,727,062	2.1%	\$89,839,249	1.7%

		FM_307	Train Movement - Host RR	\$95,115,617	2.2%	\$95,115,617	1.8%
		FM_308	Transportation Support	\$99,183,194	2.3%	\$103,852,558	1.9%
		FM_309	Power - Electric Traction	\$99,223,212	2.3%	\$99,223,212	1.8%
		FM_310	Stations	\$199,329,834	4.6%	\$199,329,834	3.7%
FM_400	Sales and Marketing	FM_401	Sales	\$25,642,161	0.6%	\$25,645,811	0.5%
		FM_402	Information & Reservations	\$87,894,276	2.0%	\$87,894,267	1.6%
		FM_403	Marketing	\$71,990,069	1.7%	\$71,990,069	1.3%
FM_600	General and Administrative	FM_601	Corporate Administration	\$201,328,803	4.7%	\$987,595,087	18.3%
		FM_602	Centralized Services	\$267,426,566	6.2%	\$287,982,093	5.3%
		FM_603	Qualified Mgmt	\$836,997,289	19.5%	\$836,950,139	15.5%
		FM_604	Direct Customer (Non-NTS)	\$4,294,393	0.1%	\$4,198,935	0.1%
		FM_605	Subsidiary	\$29,473,232	0.7%	\$29,473,232	0.5%
FM_800	Utilities			\$6,185,606	0.1%	\$6,185,606	0.1%
		FM_801	Utilities				
FM_900	Police, Environmental & Safety	FM_901	Police	\$67,252,858	1.6%	\$67,339,877	1.3%
		FM_902	Emergency Mgmt & Corp Security	\$28,425,318	0.7%	\$27,279,162	0.5%
		FM_903	Environmental & Safety	\$8,836,016	0.2%	\$8,835,580	0.2%
				\$4,295,763,332	100.0%	\$5,383,521,748	100.0%

Table B-3. All Stats – Ranked by Expenses Allocated or Directly Assigned, Pre-Audit FY2014 Dollars

This table shows the dollars allocated or directly assigned by each stat in rank order and its share of Amtrak dollar expenses at the time the data was collected. Dollar expenditures are both operating and capital acquisition.

Statistic	Description	Allocated Costs	Percent of Amtrak Costs Allocated
ST_NO_STX	No Statistic (Direct Charges)	\$2,519,365,443	46.8%
ST_NONX	Straight-Line Allocation (1)	\$822,726,711	15.3%
ST_TAC_DBX	Total Allocated Costs	\$290,581,504	5.4%
ST_UUX	Average Locos and Cars Used per Day	\$254,211,530	4.7%
ST_FTTX	Frequency of Train Trips	\$203,913,970	3.8%
ST_DPUFX	Diesel Power Allocation Factor	\$203,217,960	3.8%
ST_TEHX	Conductor and Engineer Labor Hours	\$194,804,492	3.6%
ST_TBDX	Total Boards And Deboards	\$192,814,109	3.6%
ST_PRVX	Passenger Related Transportation Revenue	\$145,415,162	2.7%
ST_UTX	Locomotive and Car Unit Trips	\$125,217,646	2.3%
ST_MDC_DBX	Mechanical Direct Costs	\$104,979,416	2.0%
ST_RSOX	Usage Time for RSO Operations	\$87,894,559	1.6%
ST_PUTX	Passenger Car Unit Trips	\$84,138,608	1.6%
ST_UMX	Locomotive and Car Unit Miles	\$83,335,657	1.5%
ST_CAE_DBX	Customer Allocated Costs	\$79,034,621	1.5%
ST_OLHX	Total OBS Labor Hours	\$78,704,262	1.5%
ST_MWDC_DBX	Maintenance of Way Direct Costs	\$63,920,624	1.2%
ST_EPUFX	Electric Traction Power Allocation Factor	\$55,239,158	1.0%
ST_CMSRYX	Commissary Direct Expense	\$29,106,298	0.5%
ST_CHRX	T&E and OBS Crew Hours	\$24,121,075	0.4%
ST_TLHX	Conductor Labor Hours	\$19,616,252	0.4%
ST_ELHX	Engineer Labor Hours	\$19,260,277	0.4%
ST_EUMX	Electric Loco and EMU Unit Miles	\$16,970,952	0.3%
ST_CUTX	Car Unit Trips	\$16,190,462	0.3%
ST_TRDX	Total Riders	\$11,935,506	0.2%
ST_WBDX	Trip-length-weighted Boards and Deboards	\$10,413,201	0.2%
ST_DLHX	Food Service OBS Labor Hours	\$7,344,470	0.1%
ST_DRVX	Average Locos and Cars Used per Day	\$4,726,076	0.1%
ST_TPMX	Total Operated Passenger Miles	\$4,434,670	0.1%
ST_TASX	Travel Agent Sales	\$3,822,439	0.1%
ST_TTMX	Total Operated Train Miles	\$3,791,036	0.1%
ST_TASCOMX	Travel Agency Sales Commissions	\$3,379,261	0.1%
ST_LNLDRYX	Linens and Laundry Factor	\$2,960,619	0.1%
ST_FOODX	Food Expense	\$2,566,098	0.0%
ST_SLHX	Sleeping Car OBS Labor Hours	\$1,753,981	0.0%

Statistic	Description	Allocated Costs	Percent of Amtrak Costs Allocated
ST_CLHX	Coach OBS Labor Hours	\$1,578,139	0.0%
ST_MTHX	Car Turnaround Mech Labor Hours	\$836,661	0.0%
ST_FCRX	First Class Riders	\$650,547	0.0%
ST_PVTRE VX	Private Car Revenue	\$435,420	0.0%
ST_BDSX	Boards	\$304,454	0.0%
ST_EUTX	Electric Loco and EMU Unit Trips	(\$198,574)	0.0%
ST_TACX	Total Allocated Costs	(\$221,183)	0.0%
ST_TDC_DBX	Ops Trans Direct Cost	(\$391,771,823)	-7.3%
Grand Total		\$5,383,521,748	100.0%

Table B-4. All Stats – Alphabetical List, Pre-Audit FY2014 Dollars

This table shows the same data as Table B-3, but displayed in alphabetical order.

Statistic	Statistic Description	Allocated Costs	Percent of Amtrak Costs Allocated
ST_BDSX	Boards	\$304,454	0.0%
ST_CAE_DBX	Customer Allocated Costs	\$79,034,621	1.5%
ST_CHRX	T&E and OBS Crew Hours	\$24,121,075	0.4%
ST_CLHX	Coach OBS Labor Hours	\$1,578,139	0.0%
ST_CMSRYX	Commissary Direct Expense	\$29,106,298	0.5%
ST_CUTX	Car Unit Trips	\$16,190,462	0.3%
ST_DLHX	Food Service OBS Labor Hours	\$7,344,470	0.1%
ST_DPUFX	Diesel Power Allocation Factor	\$203,217,960	3.8%
ST_DRVX	Average Locos and Cars Used per Day	\$4,726,076	0.1%
ST_ELHX	Engineer Labor Hours	\$19,260,277	0.4%
ST_EPUFX	Electric Traction Power Allocation Factor	\$55,239,158	1.0%
ST_EUMX	Electric Loco and EMU Unit Miles	\$16,970,952	0.3%
ST_EUTX	Electric Loco and EMU Unit Trips	(\$198,574)	0.0%
ST_FCRX	First Class Riders	\$650,547	0.0%
ST_FOODX	Food Expense	\$2,566,098	0.0%
ST_FTTX	Frequency of Train Trips	\$203,913,970	3.8%
ST_LNLDRYX	Linens and Laundry Factor	\$2,960,619	0.1%
ST_MDC_DBX	Mechanical Direct Costs	\$104,979,416	2.0%
ST_MTHX	Car Turnaround Mech Labor Hours	\$836,661	0.0%
ST_MWDC_DBX	Maintenance of Way Direct Costs	\$63,920,624	1.2%
ST_NO_STX	No Statistic (Direct Charges)	\$2,519,365,443	46.8%
ST_NONX	Straight-Line Allocation (1)	\$822,726,711	15.3%
ST_OLHX	Total OBS Labor Hours	\$78,704,262	1.5%
ST_PRVX	Passenger Related Transportation Revenue	\$145,415,162	2.7%
ST_PUTX	Passenger Car Unit Trips	\$84,138,608	1.6%
ST_PVTRE VX	Private Car Revenue	\$435,420	0.0%
ST_RSOX	Usage Time for RSO Operations	\$87,894,559	1.6%
ST_SLHX	Sleeping Car OBS Labor Hours	\$1,753,981	0.0%
ST_TAC_DBX	Total Allocated Costs	\$290,581,504	5.4%
ST_TACX	Total Allocated Costs	(\$221,183)	0.0%
ST_TASCOMX	Travel Agency Sales Commissions	\$3,379,261	0.1%
ST_TASX	Travel Agent Sales	\$3,822,439	0.1%
ST_TBDX	Total Boards And Deboards	\$192,814,109	3.6%
ST_TDC_DBX	Ops Trans Direct Cost	(\$391,771,823)	-7.3%
ST_TEHX	Conductor and Engineer Labor Hours	\$194,804,492	3.6%
ST_TLHX	Conductor Labor Hours	\$19,616,252	0.4%
ST_TPMX	Total Operated Passenger Miles	\$4,434,670	0.1%

Statistic	Statistic Description	Allocated Costs	Percent of Amtrak Costs Allocated
ST_TRDX	Total Riders	\$11,935,506	0.2%
ST_TTMX	Total Operated Train Miles	\$3,791,036	0.1%
ST_UMX	Locomotive and Car Unit Miles	\$83,335,657	1.5%
ST_UTX	Locomotive and Car Unit Trips	\$125,217,646	2.3%
ST_UUX	Average Locos and Cars Used per Day	\$254,211,530	4.7%
ST_WBDX	Trip-length-weighted Boards and Deboards	\$10,413,201	0.2%
	Grand Total	\$5,383,521,748	100.0%

Table B-5. Percent of Statistic by Family, Pre-Audit FY2014 Dollars

This table shows each stat in alphabetical order and the Families that are allocated by the statistic. The values are the percent of that stat’s dollars for each family. The total to the right is the stat total.

Statistic	FM_100	FM_200	FM_300	FM_400	FM_600	FM_800	FM_900	Grand Total
ST_BDSX				100.0%				100%
ST_CAE_DBX	0.1%		0.8%		44.1%		55.0%	100%
ST_CHRX	0.0%		96.0%		4.0%			100%
ST_CLHX	0.0%		100.0%					100%
ST_CMSRYX	0.0%		100.0%		0.0%			100%
ST_CUTX		100.0%						100%
ST_DLHX		0.0%	100.0%					100%
ST_DPUFX			98.0%		2.0%		0.0%	100%
ST_DRVX	0.7%		83.2%		16.1%			100%
ST_ELHX	7.0%		89.7%		3.3%			100%
ST_EPUFX	8.7%		91.3%					100%
ST_EUMX	97.8%	0.0%	0.0%		2.2%			100%
ST_EUTX					100.0%			100%
ST_FCRX			100.0%					100%
ST_FOODX			100.0%					100%
ST_FTTX	50.1%	-9.9%	56.0%	-0.7%	3.7%	0.0%	0.8%	100%
ST_LNLDRYX			100.0%					100%
ST_MDC_DBX	19.7%	50.3%	-18.9%		48.3%		0.6%	100%
ST_MTHX	0.1%	99.9%						100%
ST_MWDC_DBX	58.4%	0.9%	0.9%		39.8%		0.1%	100%
ST_NO_STX	17.5%	12.2%	34.7%	0.1%	34.9%	0.0%	0.6%	100%
ST_NONX	1.3%	4.2%	2.1%	0.3%	91.9%		0.1%	100%
ST_OLHX			96.6%		3.4%			100%
ST_PRVX		0.0%	0.0%	47.9%	52.1%			100%
ST_PUTX	18.8%	0.3%	90.8%		-13.9%	0.0%	4.0%	100%
ST_PVTREVV			100.0%					100%
ST_RSOX			0.0%	100.0%	0.0%			100%
ST_SLHX			100.0%					100%
ST_TAC_DBX	2.3%		0.7%		97.0%			100%
ST_TACX					100.0%			100%
ST_TASCOMX				100.0%				100%
ST_TASX				100.0%				100%
ST_TBDX	0.7%	0.1%	97.4%	0.0%	1.7%	0.0%	0.1%	100%
ST_TDC_DBX	-1.0%	0.0%	107.6%		-6.6%			100%
ST_TEHX	0.0%	0.0%	94.1%		5.9%	0.0%		100%

Statistic	FM_100	FM_200	FM_300	FM_400	FM_600	FM_800	FM_900	Grand Total
ST_TLHX			97.5%		2.5%			100%
ST_TPMX			35.5%		64.5%			100%
ST_TRDX				100.0%				100%
ST_TTMX			-7.5%		107.5%			100%
ST_UMX	12.5%	73.5%	12.9%		1.1%			100%
ST_UTX	12.6%	10.9%	41.3%		0.1%	4.9%	30.3%	100%
ST_UUX	0.1%	94.5%	7.6%	1.7%	-4.0%		0.0%	100%
ST_WBDX			100.0%					100%

Table B-6. Percent of Family by Statistic, Pre-Audit FY2014 Dollars

This table is similar to Table B-5 but is aggregated not on statistic but Family. The values represent that statistic's share of each Family's allocated cost.

Statistic	FM_100	FM_200	FM_300	FM_400	FM_600	FM_800	FM_900
ST_BDSX				0.2%			
ST_CAE_DBX					1.6%		42.0%
ST_CHRX			1.5%				
ST_CLHX			0.1%				
ST_CMSRYX			1.9%				
ST_CUTX		2.3%					
ST_DLHX			0.5%				
ST_DPUFX			12.9%		0.2%		0.1%
ST_DRVX			0.3%				
ST_ELHX	0.2%		1.1%				
ST_EPUFX	0.7%		3.3%				
ST_EUMX	2.4%						
ST_EUTX							
ST_FCRX							
ST_FOODX			0.2%				
ST_FTTX	14.9%	-2.8%	7.4%	-0.8%	0.3%	0.1%	1.6%
ST_LNLDRYX			0.2%				
ST_MDC_DBX	3.0%	7.5%	-1.3%		2.4%		0.6%
ST_MTHX		0.1%					
ST_MWDC_DBX	5.4%	0.1%			1.2%		0.1%
ST_NO_STX	64.0%	43.5%	56.6%	1.5%	40.9%		14.2%
ST_NONX	1.6%	4.9%	1.1%	1.5%	35.2%		1.2%
ST_OLHX			4.9%		0.1%		
ST_PRVX				37.5%	3.5%		
ST_PUTX	2.3%		4.9%		-0.5%	0.1%	3.2%
ST_PVTREX							
ST_RSOX				47.4%			
ST_SLHX			0.1%				
ST_TAC_DBX	1.0%		0.1%		13.1%		
ST_TACX							
ST_TASCOMX				1.8%			
ST_TASX				2.1%			
ST_TBDX	0.2%		12.2%		0.1%		0.2%
ST_TDC_DBX	0.6%		-27.3%		1.2%		
ST_TEHX			11.9%		0.5%		

Statistic	FM_100	FM_200	FM_300	FM_400	FM_600	FM_800	FM_900
ST_TLHX			1.2%				
ST_TPMX			0.1%		0.1%		
ST_TRDX				6.4%			
ST_TTMX					0.2%		
ST_UMX	1.5%	8.6%	0.7%				
ST_UTX	2.3%	1.9%	3.3%			99.9%	36.7%
ST_UUX		33.9%	1.3%	2.4%	-0.5%		0.1%
ST_WBDX			0.7%				
Grand Total	100%						

Table B-7. Pre-Audit Fiscal Year 2014 Operating & Capital Expenses by Internal Order

This table list the active Internal Orders in Pre-Audit FY2014.

Internal Order	Description	Operating & Capital Expenses, FY14 (\$MIL)
IO_1001	Corporate Administration	\$175.0
IO_1002	Division Administrative	\$61.3
IO_1004	Sub Operating Activity	\$0.0
IO_1009	Rev. Diversification	\$5.8
IO_1031	CAPITAL LEASE & EQUIPMENT INTEREST	\$0.1
IO_1087	Special Projects G/A	\$2.1
IO_1121	Corporate Service Centers	\$264.0
IO_1122	Divisional Service Centers	\$2.0
IO_1123	Prod.Line Mgmt & Support	\$1.2
IO_1124	Police Security & Enviro Safety	\$56.4
IO_1125	Special Trns Misc.	\$0.1
IO_1131	Training Amtrak	\$25.2
IO_1160	Labor Protection	(\$0.0)
IO_1181	Insurance & Taxes	\$58.9
IO_1182	Light Duty	\$3.3
IO_1191	Finance Charges	\$7.7
IO_1198	Gen Supt Special Proj.	\$8.2
IO_1201	Sales	\$56.0
IO_1210	Marketing Overhead	\$13.4
IO_1219	Resv. Special Svcs	\$2.5
IO_1220	Resv.Mgmt Admin	\$15.7
IO_1221	Reservations	\$31.4
IO_1223	Ticketing-CTO & TBM	\$0.3
IO_1231	Sta Svcs-Ticketing	\$70.2
IO_1241	Sta Svcs-Mgmt. & Supv	\$22.2
IO_1242	Sta Svcs-1st Class Lounge	\$0.8
IO_1251	Sta Svcs-Red Caps & Porters	\$6.2
IO_1261	Sta Svcs-Baggage/Express	\$14.3
IO_1266	Sta Svcs-Stationmstrs & Ushers	\$6.3
IO_1271	Sta Svcs-Station Operations	\$51.4
IO_1281	Sta Svcs-Bldg Maint	\$17.2
IO_1285	Sta Svcs Snow & Ice Removal	\$1.8
IO_1288	Sta Svcs-Spec Proj	\$4.7
IO_1291	Psg. Inconvenience	\$11.0
IO_1301	OBS Mgmt & Supv. Staff	\$16.9

Internal Order	Description	Operating & Capital Expenses, FY14 (\$MIL)
IO_1311	Commissary	\$3.5
IO_1313	OBS Services - Extra Board	\$4.6
IO_1315	OBS Services - Overhead	\$19.2
IO_1321	OBS Dining & Snack	\$119.1
IO_1331	OBS Sleeping Car	\$17.8
IO_1341	OBS Coach Service	\$16.8
IO_1351	Special Trns OBS	\$0.0
IO_1388	OBS Spec Projects	\$1.3
IO_1601	Trans. Mgmt & Supv	\$73.8
IO_1605	Special Trains Trans.	\$0.0
IO_1615	Ext.Brd Guar Eng Crew Oper	\$3.8
IO_1616	Ext.Brd Guar Trainmen	\$2.0
IO_1617	T&E Overhead	\$71.8
IO_1621	Yardmasters and Clerks	\$3.1
IO_1622	Yard Eng. Crew Ops.	\$22.5
IO_1623	Yard Trainmen Operations	\$28.5
IO_1624	Yard Switching-VRE	\$0.1
IO_1626	Engine Attendants	\$0.0
IO_1631	Train Operations	\$361.9
IO_1632	Train Dispatching	\$15.3
IO_1633	Psg. Train Enginmen	\$94.4
IO_1634	Sig.& Interlocker Operation	\$6.7
IO_1635	Psg. Trn Trainmen	\$130.9
IO_1636	Bridge Operation	\$1.0
IO_1637	Qualifying Block & Tower	\$1.6
IO_1639	Clearing Wrecks	\$0.0
IO_1641	Transportation Ops Railroad	\$10.3
IO_1642	Qualifying Enginemen	\$10.6
IO_1643	Qualifying Trainmen	\$2.6
IO_1648	Reimbursable Bus Services	\$18.3
IO_1649	Non-Reimbursable Thruway Services	\$10.5
IO_1651	Joint Terminal Facility	\$5.8
IO_1652	Engineer Non-Road Qualifying	\$1.2
IO_1653	Conductor Non-Road Qualifying	\$0.5
IO_1666	Vehicle Shop Expenses	\$0.6
IO_1675	Safety Operations	\$0.0
IO_1689	Train Ops - Spec Proj	\$8.8
IO_1691	RR Incentives & Avoidable Cost	\$1.8
IO_1701	M of W Managerial	\$36.1
IO_1702	Roadway Maintenance	\$2.1

Internal Order	Description	Operating & Capital Expenses, FY14 (\$MIL)
IO_1703	Track Maintenance	\$30.7
IO_1704	Public Right of Way Maint	\$0.0
IO_1705	M of W Industrial Engr	(\$0.0)
IO_1708	Track Surfacing	\$1.0
IO_1712	Communications Sys Maint	\$7.7
IO_1713	Signal & Interlocker Maint	\$26.2
IO_1718	Power Transmission Sys Maint	\$8.8
IO_1719	Power Transmission Sys Oper	\$3.5
IO_1722	Tunnel Maintenance	\$3.4
IO_1723	Undergrade Brid Tres Culv Main	\$3.1
IO_1724	Power Plant & Substation Maint	\$4.5
IO_1725	O.H. Hwy Bridge Maint	\$0.3
IO_1726	Roadway Bldg Maint.	\$11.5
IO_1727	Off. Bldg Maintenance	\$1.5
IO_1731	Signs & Fence Maintenance	\$0.3
IO_1732	Security Systems Maintenance	\$0.0
IO_1733	EQUIPMENT MAINTENANCE	\$8.0
IO_1748	Snow and Ice Removal-Row	\$0.9
IO_1751	M of W Overhead	\$64.7
IO_1776	MofW Component Rebuild and Mfg.	\$0.6
IO_1792	M of W Inventory Adjust	(\$0.6)
IO_1796	M of W Material Control	\$7.7
IO_1798	M of W Spec Proj	\$22.3
IO_1801	M of E Managerial	\$39.9
IO_1804	M of E Power Plant Equip	\$0.0
IO_1806	M of E Shop Facility	\$42.2
IO_1807	M of E Shop Equipment	\$6.6
IO_1808	M of E Supv Cler & Office	\$31.1
IO_1810	MofE Component Rebuild and Mfg.	(\$31.1)
IO_1812	Mech Shop-Snow Ice And Exceptnal Weathe	\$1.2
IO_1814	M of E Overhead	\$47.7
IO_1815	M of E-Vac/Holiday/Non-Prod Labor	\$29.8
IO_1816	M of E Material Control	\$14.6
IO_1817	M of E Power Plant Oper	\$0.0
IO_1820	Special Trains M of E	\$0.2
IO_1821	Loco-Electric Turnaround Svc	\$7.6
IO_1822	Loco-Electric Program Svc	\$5.5
IO_1823	Loco-Electric Bad Orders	\$12.3
IO_1824	Loco-Electric Light Overhaul	\$0.4
IO_1825	Loco-Electric Mods/Conv/Testing	\$0.1

Internal Order	Description	Operating & Capital Expenses, FY14 (\$MIL)
IO_1826	Loco-Electric Wreck & Accident	\$1.9
IO_1827	Loco Warranty	\$0.1
IO_1828	Train & Consist Turnaround Service	\$84.5
IO_1829	Car Program Maint.	\$25.5
IO_1830	Car Bad Orders	\$44.5
IO_1831	Car Mods/Conv/Test	\$0.3
IO_1832	Car Light Overhaul	\$1.8
IO_1833	Car Wreck & Accident	\$0.5
IO_1834	Car Warranty	\$0.0
IO_1836	Freeze Damage Repair	\$0.1
IO_1844	Automotive Vehicle Expenses	\$21.1
IO_1848	Work Train-Car Maintenance	\$0.9
IO_1851	Contract Roll Stk Mgt/Maint	\$12.6
IO_1852	HST Turnaround Servicing	\$17.1
IO_1853	HST Program Service	\$0.9
IO_1854	HST Bad Orders	\$22.0
IO_1855	HST Warranty Repairs	\$0.0
IO_1856	HST Modifications	\$0.2
IO_1862	Loco-Diesel Turnaround Svc	\$19.6
IO_1863	Loco-Diesel Program Svc	\$13.6
IO_1864	Loco-Diesel Bad Orders	\$21.1
IO_1865	Loco-Diesel Light Overhaul	\$0.3
IO_1866	Loco-Diesel Mods/Conv/Testing	\$0.1
IO_1867	Loco-Diesel Wreck & Accident	(\$0.7)
IO_1875	Environmental Activities	\$2.6
IO_1876	Environmental Remediation Projects	\$0.1
IO_1889	M of E Spec Proj	\$21.9
IO_1981	Psg Common-Exterior Car Clean	\$0.0
IO_1988	Psg Common-Train Riders	\$0.6
IO_1992	M of E Inventory Adjust	\$3.7
IO_3590	Stimulus Project Expenses	\$0.8
IO_4100	Reimbursable - General	\$194.1
IO_4101	Reimbursable - Unit	\$3.7
IO_4200	Capital	\$985.6
IO_4300	Marketing	\$59.6
IO_5590	STIMULUS SECURITY RELATED OPER EXP	\$0.4
IO_9234	RETRO PAYROLL	(\$3.5)
IO_9901	Profit Center Change - NRPC	(\$0.0)
IO_9902	Profit Center Change - CUS	\$0.0
IO_9903	Unsettled Wage Accrual - NRPC	(\$31.9)

Internal Order	Description	Operating & Capital Expenses, FY14 (\$MIL)
IO_9905	Settled Retro Wages - NRPC	\$42.4
IO_NO_IO	No Function	\$1,278.7
	Grand Total	\$5,383.5

Table B-8. Key Market areas for Amtrak Routes

This table represents the Key Market Areas and not the financial routes definition.

Route Number	Route Name	Key Market Areas	Route Type
1	Acela Express	Boston, New York, Philadelphia, Baltimore, Washington DC	NEC Spine
3	Ethan Allen Express	Rutland, Albany, New York	State Supported
4	Vermont	St. Albans, Springfield, New Haven, New York, and Washington DC	State Supported
5	Northeast Regional	Boston, Providence, New York, Washington DC, Virginia	NEC Spine
7	Albany-Niagara Falls-Toronto	New York, Niagara Falls, Toronto	State Supported
9	Downeaster	Brunswick, Portland, Boston	State Supported
12	New Haven-Springfield	New Haven, Hartford, Springfield	State Supported
14	Keystone	Philadelphia, Harrisburg, New York	State Supported
15	Empire Service (NYP-ALB)	New York, Albany	State Supported
16	Silver Star	New York, Washington DC, Raleigh, Tampa, Orlando, Miami	Long Distance
18	Cardinal	New York, Washington DC, Cincinnati, Chicago	Long Distance
19	Silver Meteor	New York, Washington DC, Charleston, Orlando, Miami	Long Distance
20	Chicago-St. Louis	Chicago, St. Louis	State Supported
21	Hiawatha	Milwaukee, Chicago	State Supported
22	Wolverine	Chicago, Detroit, Pontiac	State Supported
23	Illini	Chicago, Carbondale	State Supported
24	Illinois Zephyr	Chicago, Quincy	State Supported
25	Empire Builder	Chicago, Milwaukee, St. Paul / Minneapolis, Portland / Seattle	Long Distance
26	Capitol Limited	Washington DC, Pittsburgh, Cleveland, Chicago	Long Distance
27	California Zephyr	Chicago, Denver, San Francisco	Long Distance
28	Southwest Chief	Chicago, Albuquerque, Los Angeles	Long Distance
29	Heartland Flyer	Oklahoma City, Fort Worth	State Supported
30	City of New Orleans	Chicago, Memphis, New Orleans	Long Distance
32	Texas Eagle	Chicago, St. Louis, Dallas, San Antonio, Los Angeles	Long Distance
33	Sunset Limited	New Orleans, San Antonio, Los Angeles	Long Distance
34	Coast Starlight	Seattle, Portland, Los Angeles	Long Distance
35	Pacific Surfliner	Santa Barbara, Los Angeles, San Diego	State Supported
36	Cascades	Vancouver, Seattle, Portland, Eugene	State Supported
37	Capitol Corridor	Sacramento, San Francisco, Oakland	State Supported
39	San Joaquin	San Francisco, Sacramento, Bakersfield, Southern California	State Supported
40	Adirondack	Montreal, Albany, New York	State Supported
41	Blue Water	Chicago, Kalamazoo, Port Huron	State Supported

Route Number	Route Name	Key Market Areas	Route Type
45	Lake Shore Limited	New York, Boston, Albany, Chicago	Long Distance
46	Washington-Lynchburg	Washington DC, Lynchburg, Springfield, Boston, New York, Philadelphia	State Supported
47	Washington-Newport News	Washington DC, Newport News Springfield, Boston, New York, Philadelphia	State Supported
48	Palmetto	New York, Washington DC, Savannah	Long Distance
50	Washington-Norfolk	Washington DC, Norfolk Springfield, Boston, New York, Philadelphia	State Supported
51	Washington-Richmond	Washington DC, Richmond Springfield, Boston, New York, Philadelphia	State Supported
52	Crescent	New York, Atlanta, New Orleans	Long Distance
54	Hoosier State	Chicago, Indianapolis	State Supported
56	Kansas City-St. Louis	St. Louis, Kansas City	State Supported
57	Pennsylvanian	New York, Philadelphia, Pittsburgh	State Supported
63	Auto Train	Lorton VA, Sanford, FL	Long Distance
65	Pere Marquette	Chicago, Grand Rapids	State Supported
66	Carolinian	Charlotte, Raleigh, Washington DC, Philadelphia, New York	State Supported
67	Piedmont	Charlotte, Raleigh	State Supported
74-81	Buses	Various	Various
96	Special Trains	Various	State Supported
99	Special Trains	Various	NEC Spine

Appendix C:
Glossary

Account (AC): In Amtrak’s SAP general ledger system, Account is a six-digit numeric code (e.g., AC_000000) used to identify the type of financial data, i.e., an asset, liability, owner’s equity, revenue, or expense. Account is one of the data elements associated with each financial transaction record obtained from SAP and is one of the five **APT Code Block** elements on the expense transactions used to estimate APT **Fully Allocated Costs**. APT only uses revenue and expense accounts.

Activity-based Cost Center: Amtrak organizational units that are staffed, incur costs, and play a role in the functioning of the enterprise. APT also has some unstaffed "virtual" **Cost Centers** to manage overheads and other accounting special cases such as certain capital projects and fuel purchases.

Allocated (Cost/Revenue): The portion of shared or indirect expense or revenue apportioned to a train or other business or customer by an **Allocation Statistic**.

Allocation (of Costs/Revenues): The APT process of distributing shared expenses or revenues to individual train services and other businesses and customers.

Allocation Ratio: An Allocation Ratio is a fixed decimal value between zero and up to and including one that allows a single expense or revenue transaction to be split and allocated by two or more different methods. When splitting an allocation, the two (or more) Allocation Ratios must sum to 1. For example, an expense with an Allocation Ratio of 0.7 would allocate 70% of that expense by one method and the related Allocation Ratio of 0.3 would allocate the remaining 30% by another defined method. Prior to Amtrak’s adoption of SAP software, the Allocation Ratio was referred to “ACK Ratio” and served the same function in the APT methodology.

Allocation Rule: A set of logic that links an expense or revenue transaction to an allocation method. Similar transactions can be allocated by the same Rule. The Allocation Rule identifies an **Allocation Statistic**, the way the statistic's values are determined, and the **Cost Objects** which receive allocations. Also referred to as an **APT Rule** or simply a **Rule**.

Allocation Statistic (Stat or ST): A variable used for allocating shared expenses or revenues to individual train services and the outputs of Amtrak’s ancillary businesses. The best allocation statistics are “drivers”—activities whose level would logically be expected to cause the value of particular transaction to vary. Also referred to simply as Statistic or Stat.

Amtrak Performance Tracking (APT): Amtrak’s cost accounting system that provides estimates of revenues and Fully Allocated costs for Amtrak trains, routes, and other business lines.

Ancillary Businesses: Business units within the overall Amtrak enterprise that are separate from the core business of operating the **National Train Service (NTS)**. These other businesses are **Commuter Operations (CM)**, **Reimbursable**, and **Commercial**. They are also referred to as **Business Types**.

Application: A component of an **AppSet** in **SAP-BPC** that serves a narrow purpose or function. Each Application is used for querying or maintaining a specific type of data, e.g., **APT-REPORT** is used to view APT results, and **APT-STATISTIC** is used to view the allocation statistics used by APT.

AppSet: A group of related applications in the **Business Planning and Consolidation (BPC)** software system used by APT.

APT-STATISTIC: The application within BPC used to view allocation statistics used by APT.

APT-REPORT: The application within BPC used to query and view APT allocation results.

APT Engine: The term used to refer to the program within the overall APT Methodology that attributes expenses and revenues to trains, routes, and ancillary businesses.

APT Rule: A set of logic that links an expense or revenue transaction to an allocation method. Similar transactions can be allocated by the same Rule. The APT Rule identifies an Allocation Statistic, the way the statistic's values are determined, and the Cost Objects to which costs are allocated. Also referred to as an **Allocation Rule** or simply a **Rule**.

Asset Usage Allocation (AUA): The measure of the time period costs (annual, quarterly, etc.) associated with the Amtrak capital assets used and consumed in the operation and support the NTS and its other businesses. Also referred to as **Capital Charge**.

Assigned (Costs/Revenues): Revenues or expenses that can be traced in the accounting system exclusively to a particular service or output in an economically feasible manner, and hence that are directly linked by APT to trains or other businesses and are not allocated. One example is the labor costs of the trainmen and enginemen that operate a specific train. Also referred to as **Direct or Directly Assigned**.

Assignment (of Costs/Revenues): The APT process of directly linking costs or revenues to individual train services and other businesses and customers.

Attributed Cost/Attributed Revenue: The total cost or revenue associated with a train or Ancillary Business by any method. In APT this is the sum of **Allocated Costs** and **Directly Assigned** costs or revenues for a cost object, i.e. a train, route, or other ancillary business.

Attribution (of Costs/Revenues): The general APT process of estimating the total costs or revenues of trains, routes, and ancillary businesses. It encompasses both **Allocated** and **Directly Assigned** costs and revenues.

Avoidable Costs: Costs that would cease to be incurred within a specified time period if Amtrak discontinued a given service or activity. These include all direct costs for providing a service or

conducting an activity, plus the incremental portion of any indirect or shared costs that is clearly associated with that service or activity.

Base-Increment (Train): A train route with one or more ("incremental") segments that are State-supported. The base portion is funded entirely by Amtrak, whereas the increment portion is wholly or partially funded by one or more States. For example, the portion of Amtrak's northbound Vermonter that operates between Washington, DC, and New Haven, CT, is the base train, whereas the portion that operates from New Haven to St. Albans, VT, is the State-supported increment portion.

Business Intelligence (BI): The SAP system's core data module or platform used for querying current financial data and developing management reports, including employee-related information. The data come from the business warehouse (also referred to as the "data warehouse"). Note: Amtrak has **Base-Increment** trains for which one or more segments are State-supported and that, as a consequence, require special treatment in APT. This report does not use the BI acronym to refer to these "Base-Increment" trains.

Business Planning and Consolidation (BPC): The software database system used by Amtrak for managing, querying, extracting, and reporting data. It is the user interface for APT. The query results are provided as Excel spreadsheets. The product is owned by SAP and is also referred to as **SAP-BPC**.

Business Type: A broad category of all businesses in the Amtrak enterprise; this includes the core NTS business as well as **Ancillary Businesses**, such as **Commuter Infrastructure Access (CI)**. See **Ancillary Businesses**.

Business View (BV): The **BPC** filter used to select broad subsets of financial data such as operating expenses or capital expenses.

Business View-Operations (BV-OP): The **BPC** filter in the **Profit Center Dimension** that is used to select Amtrak's operating business. This view mirrors the Profit and Loss statement and includes the pool of expenses allocated or assigned by APT.

Business Warehouse (BW): The general SAP term for its data storage system and functionality that is also referred to as its **Business Intelligence (BI)** module or platform. **Business Warehouse** is SAP terminology for a data warehouse.

Capital: The dollar value of the physical and financial assets used in the production of goods and services. In APT, **Capital** is also a **Family** and the ancillary business activity under which Amtrak acquires or produces assets used in the operation of its NTS and ancillary businesses.

Capital Charge (Cost): The measure of the time period costs (annual, quarterly, etc.) associated with the usage and consumption of Amtrak's capital assets in the operation and support of the NTS and its other businesses. Also referred to as **Asset Usage Allocation**.

Central Repository: The underlying SAP relational database that contains both "master data" (generally unchanging items such as train numbers, route names and numbers, and vendor names and addresses), and the financial and other "transactional" data.

Code Block: A unique combination of five codes associated with transaction records obtained from SAP. The five components are **Cost Center, Account, Internal Order, Profit Center and Work Breakdown Structure**. These codes are central to APT's attribution process. Prior to Amtrak's adoption of SAP software, the Code Block was referred to as "Account Code Key" (ACK) and served the same function in the APT methodology.

Commercial (COM): One category of Amtrak's **Ancillary Businesses**. It refers to businesses that operate on Amtrak property under lease agreements, usually paying Amtrak for the right. Typical Commercial customers are retail businesses in Amtrak stations.

Commuter Infrastructure Access (CI): One of Amtrak's ancillary **Infrastructure** businesses under which commuter rail agencies operate on Amtrak-owned track under agreements that include payments to Amtrak for this right. The agreements may also cover usage of other Amtrak-owned infrastructure, especially stations and yard facilities.

Commuter Operations (CM): One of Amtrak's **Ancillary Businesses** under which it provides services, such as maintenance or operating trains, under contract agreements with commuter agencies. These are also referred to as **Commuter Contract Operations**.

Commuter Trains: Trains operated by or for an outside commuter rail agency, such as Metra in Chicago.

Consist: One or more locomotives, power cars, and passenger cars linked together and traversing a specific route between two end points, usually with intermediate stops. Also referred to as a **Train**.

Controlling (CO): The SAP module used to enter and provide supplementary information on expenses for the purpose of planning, reporting, and monitoring the operations of the business by Amtrak's management. APT uses this information for allocation. Also referred to simply as **SAP-CO**.

Cost: The dollar value of economic resources used in the production of goods and services. In the context of APT this includes all attributed costs including current expenses and a charge related to ownership or use of capital assets. It corresponds to GAAP Operating Expenses on an income statement and excludes expenditures related to the acquisition or creation of capital assets. See **Operating Cost** and **Fully Allocated Cost**.

Cost Center (CC): Cost Centers are hierarchical organizational units in Amtrak's management structure that incur costs. Most are staffed and activity-based, i.e., they perform a narrow set of activities or functions required for the operation of the company, but APT also uses unstaffed virtual Cost Centers to manage overheads and other accounting special cases such as certain capital projects, revenues and fuel purchases.

Cost Center Stat Qualifier: A **Stat Qualifier** that allocates expenses only to customers using a particular **Cost Center**.

Cost Group: Any set of trains and other businesses to which shared expenses or revenues are allocated. More commonly referred to as a **Train Group**.

Cost Object: An accounting term for entities to which costs and revenues are allocated. In the APT methodology, these refer to Amtrak's NTS trains and its other businesses and **Customers**.

Cost Pool: Any set of trains and other ancillary businesses to which shared costs are allocated. Commonly referred to as a **Train Group** or **Cost Group**.

Cross Application Time Sheet (CATS): The time entry and payroll system for union (hourly) employees. This data is loaded into SAP.

Customer: In APT, an entity (**Cost Object**) to which costs or revenues are allocated and reported; this includes Amtrak's NTS trains, **Routes**, and **Ancillary** and **Infrastructure Businesses**.

Customer Activity Expense (CAE): In APT, a dollar-denominated statistic that is used to allocate certain G&A expenses to a subset of Amtrak's business cost objects. It is the sum of all directly assigned and allocated costs, including capital **Asset Usage Allocation** charges, that are attributed in one or more rounds to trains and other businesses, except for (a) costs of Subfamilies #601 (Corporate Administration), #602 (Centralized Services), and #603 (Qualified Managerial & Services); and (b) all costs in Family #900 (Police, Security, and Environmental Safety) except local and regional police costs. See **Appendix F**.

Customer Numbers: Unique identifiers that are associated with each cost object. For Amtrak trains, the customer number is the train number. Each Amtrak **Route** and **Customer** has a unique alphanumeric code.

Dimension: Categories of variables from which selections are made when constructing data queries in **BPC**. Examples are (1) Time which can be one or more years, quarters or months; and (2) **Cost Center** which can be one or more Cost Centers, but typically an APT **Family** structure grouping.

Directly Assigned: Revenues or expenses that can be traced in the accounting system exclusively to a particular service or output in an economically feasible manner, and hence that

are directly linked by APT to trains or other businesses and are not allocated. One example is the labor costs of the trainmen and enginemen that operate a specific train. Also referred to **Assigned** or simply as a **Direct**.

Electric Traction (ET): The general term for the power system for rail train operations whose primary power source is electricity.

Enterprise Resource Planning (ERP): SAP terminology for its business management software that is used by Amtrak. The SAP software is also referred to as Enterprise Central Component or ECC, but ERP is more common and used exclusively in this report.

Equipment Type Stat Qualifier: A type of **Stat Qualifier** that allocates equipment expenses to trains using the specified type of equipment.

Expenditure: A financial transaction involving charges paid and entered on the general ledger. APT allocates or assigns **Operating Expenses** to Trains and its Ancillary and Infrastructure Businesses, but not capital expenses. Also referred to as **Expense**.

Expense: A financial transaction involving charges paid and entered on the general ledger. APT allocates or assigns **Operating Expenses** to Trains and its Ancillary Businesses, but not capital expenses. Also referred to as **Expenditure**.

Extract: "Extract" is the term used for the process by which data are extracted or downloaded from a computer system or database so that they can be used elsewhere. The overall process is a data transfer.

Family: The grouping of Cost Centers into cost categories on the basis of similarity of costs and activities as reflected by the characteristics of their financial transactions (Internal Order, Accounts, WBS Elements, and Profit Center) and other factors. Examples include Maintenance of Way (MoW), Maintenance of Equipment (MoE), and Transportation Operations.

FINANCE: An Application in BPC's SAM-Finance AppSet. FINANCE is the data source used in producing the "**To Be Allocated**" (TBA) data file that contains the input expense data attributed by APT. **FINANCE** reflects a merging of SAP-CO with SAP-FI.

Financial Accounting (FI): SAP's core financial module that contains the General Ledger Accounting (FI-GL) and other related sub-modules including Accounts Receivable (FI-AR) and Asset Accounting (FI-AA). Also referred to as **SAP-FI**.

Financial Information System (FIS): Amtrak's former general ledger system used to record all financial transactions such as revenues and expenditures. It has been replaced by **SAP**.

Fixed Cost: Costs that do not vary within a specified time period in response to changes in the volume or amount of a train service or other business activity. For Amtrak this includes

expenses incurred to provide the capital facilities and organization necessary to do business, such as rent, property taxes, and some interest expenses. These expenses typically remain constant until changed by a management decision.

Freight Infrastructure Access (FR): Amtrak's ancillary business to which costs are attributed due to freight railroads operating on Amtrak-owned track under agreements that include payments to Amtrak for this right. Also referred to simply as Freight.

Fully Allocated (Costs): Total costs for providing a service or producing an output. This includes all **Directly Assigned** costs, the incremental portion of any **Indirect** and/or **Shared Expense** transactions, and a portion of corporate **General and Administrative** expenses and other fixed expenses. The sum of **Fully Allocated Costs** for all services, including services to **Ancillary and Infrastructure Businesses**, equal the total of all Amtrak corporate-wide operating expenses or revenues. See **Cost** and **Operating Cost**.

General and Administrative (Expenses or Costs) (G&A): The expenses or costs incurred in operating the entire Amtrak enterprise that usually cannot be directly associated with or linked to a specific service or customer and thus are allocated to trains and other businesses. G&A expenses are high-level **Shared Costs**. In APT, G&A is also a **Family**.

General Ledger (GL): A general ledger is the main accounting record of a business which uses double-entry bookkeeping. Amtrak uses SAP's FI-GL module as its general ledger system.

Generally Accepted Accounting Principles (GAAP): The principles, guidelines, rules, and procedures for financial accounting that are used in the preparation of published financial statements. The principles are created, maintained, and updated by the Financial Standards Accounting Board.

Host Railroad: A railroad that owns the track over which an Amtrak route operates. These can be either freight or commuter railroads.

Indirect Cost/Expense: The costs of resources (inputs) committed or used in the production of services or other outputs, but that cannot be traced in the accounting system exclusively to a particular service and/or output in an economically feasible manner. In APT revenues not linked to a single cost object are similarly treated. Also referred to as **Shared Costs** or **Joint Costs**.

Infrastructure (Businesses): Business units within the overall Amtrak enterprise that are separate from the core business of operating the **National Train Service (NTS)**. These other businesses are **Commuter Infrastructure Access (CI)**, and **Freight Infrastructure Access (FR)**. They are also referred to as **Business Types**.

Internal Order (IO): A SAP code used to categorize expenses by purpose, and identify the task, type, or nature of work performed. Amtrak's Internal Orders are identified by a four-digit number and an associated name.

Joint Cost: The costs of resources (inputs) committed or used in the production of services or other outputs, but that cannot be traced in the accounting system exclusively to a particular service and/or output in an economically feasible manner. Also referred to as **Indirect Costs** or **Shared Costs**.

Labor Management System (LMS): Amtrak's information system used for scheduling and recording time worked by **Onboard Services (OBS)** and **Trainmen and Enginemen (T&E)** employees.

Maintenance of Equipment (MoE): The Maintenance of Equipment (MoE) **Family** is charged with keeping Amtrak's rolling stock (including locomotives, passenger coaches, and other equipment) in working order. It also maintains equipment owned by other entities on a reimbursable basis.

Maintenance of Way (MoW): The Maintenance of Way (MoW) **Family** is responsible for constructing and maintaining railroad fixed assets, both those owned by Amtrak and, on a reimbursable basis, assets owned by other entities.

MAXIMO: The asset management system used by Amtrak's Engineering department.

National Train Service (or System) (NTS): Amtrak's core business of providing intercity passenger train service.

Onboard Service (Employees) (OBS): Onboard Services (OBS) are the group of employees that provide customer services onboard passenger trains including ticket validation, passenger interface, food and beverage (F&B), entertainment, and sleeping car services. OBS is a distinct **Subfamily** in APT.

Operating Cost (or Expense or Revenue): The recurring expenses or revenues related to operating the Amtrak enterprise, excluding expenditures for acquiring capital. See **Cost** and **Fully Allocated Cost**.

Operations Management System (OMS): Amtrak system that collects, calculates, and maintains operating activity statistics such as mileage, unit trips, and frequency.

Output: As commonly understood, output is the service or product resulting from the work performed. Amtrak's core **Output** is the operating of intercity passenger trains. The sales of services or products to other businesses or customers are also **Outputs** of Amtrak's **Ancillary** and **Infrastructure Businesses**.

Overhead Cost Center: A unit in SAP's Cost Center hierarchy used to process benefits-related transactions. They are unstaffed "virtual" Cost Centers. Benefit transactions initially post to Overhead Cost Centers, are assigned to WBS Projects, and allocated by APT.

Overhead Costs: Management and support costs or expenses that are in addition to direct operating costs of producing services, outputs, or products. They are also referred to as **Indirect Costs, Shared Costs, and General and Administrative** costs.

PAS/ALMS: Amtrak's Passenger Accounting System/Automated Lift Match System that captures data on ticket sales and their actual use for train rides.

Police, Security, and Environmental/Safety: Police, Security, and Environmental/Safety is the APT **Family** that protects Amtrak's passengers and network. The Family handles traditional policing at and around stations as well as broader strategic safety and security initiatives. It is responsible for coordination with other Federal agencies, compliance with environmental health and safety regulations, and the safety and security of Amtrak's customers, employees and infrastructure.

PowerPlant: The commercial software Amtrak's finance department uses to manage its asset data.

Primary Equipment Number (Prim Eqpt Nm): A data element in Amtrak's asset database that identifies the family of equipment for rail rolling stock, e.g., Acela or Amfleet. See **Secondary Equipment Number**.

Product: The physical or service result from internal work performed. Also referred to as **Output**. Amtrak's core output or product is the operating of intercity passenger trains.

Profit Center (PC): A Profit Center is an organizational unit in SAP accounting that is used to link revenue and cost values. Each **Route** and **Ancillary** or **Infrastructure Business** has a Profit Center designation in addition to other categorizations and descriptors.

Project: An initiative, task, or activity with costs that are separately budgeted and identified in SAP using a **Work Breakdown Structure (WBS)** system. A **Project** could be, for example, the running of a specific train, and can also be other activities involved in operating a railroad company such as, vehicle, track, or building maintenance; construction or acquisition of new physical assets; or marketing and sales initiatives. Also referred to as **Special Project**. See **Work Breakdown Structure**.

Project System (PS): The SAP module that is used to create a project hierarchy used in expense reporting. The **WBSEs** are created and maintained in Project System. Also referred to simply as **SAP-PS**.

Railroad Stat Qualifier: A type of Station Pair Stat Qualifier that allocates expenses to specific combinations of station pairs within a route's territory using **Allocation Statistics** that are measures of activity only in the identified territory.

Real Estate: In APT, refers to parcels of land owned by Amtrak that are leased to third parties as part of the **Commercial** ancillary business. The Commercial Ancillary Business is sometimes referred to as Real Estate.

Reimbursable: Amtrak's Ancillary Business under which it provides services, mainly the maintenance and repair of rail equipment and track structures, under contract agreements with commuter and transit agencies, or freight railroads, or other businesses.

Ridership and Revenue Data Warehouse (RRDW): Amtrak's information system for the storage and management of its passenger revenue and ridership data.

Round: In APT's allocation methodology "round" refers to where in the sequence of allocations a particular expense is allocated. APT has four allocation rounds.

Route: A rail service offered by a group of trains, as originally defined by Congress and updated by Amtrak's Train Number Committee. Routes are identified by both names and numbers. Generally, routes provide passenger rail service between two major cities and to intermediate points between them. Refer to **Appendix G** for a full listing

Rule: A set of logic that links a transaction to an allocation method. Similar transactions can be allocated by the same Rule. The Rule identifies an **Allocation Statistic**, the way the statistic's values are determined, and the Cost Objects to which costs are allocated. Also referred to as an **Allocation Rule** or **APT Rule**.

Route Profitability System (RPS): Amtrak's legacy cost-accounting system that was replaced by the Amtrak Performance Tracking (APT) system.

SAM-APT: The BPC **AppSet** that contains the **Applications** used to process, maintain, and query APT data.

SAM-CO: An **Application** in BPC's **SAM-Finance AppSet**. SAM-CO is for querying and reporting SAP data, e.g., by **Cost Center**.

SAM-FI: An **Application** in BPC's **SAM-Finance AppSet**. SAM-FI receives general ledger transaction data from SAP's Financial Accounting module, and is used to house and manage these data as part of the process of bringing them into APT.

SAM-Finance: The BPC **AppSet** that contains the **Applications** used for financial reporting. SAM-Finance reflects the merging of SAM-CO with SAM-FI.

SAP: SAP is both a company, **SAP AG**, and a term commonly used to describe its primary product, **Enterprise Resource Planning** software, i.e., a software system used in managing various aspects of a business. "SAP" is the acronym for the original German company name, "Systemanalyse und Programmentwicklung" or in English, "System Analysis and Program

Development." In company training materials SAP is also referred to as meaning "Systems, Applications, and Products."

SAP AG (SAP): The German company that sells the SAP business software system used by Amtrak. Also referred to simply as **SAP** or its letters "S" "A" "P."

SAP-BPC (BPC): The SAP software database system used by Amtrak for managing, querying, extracting, and reporting financial and operating data. It is the user interface for APT. BPC query results are provided through Excel spreadsheets. It is also referred to as **Business Planning and Consolidation** or simply as **BPC**.

SAP-CO (CO): The SAP module used to enter and provide supplementary information on expenses for the purpose of planning, reporting, and monitoring the operations of the business by Amtrak's management. APT uses this information in creating **Allocation Rules**. Also referred to **Controlling**.

SAP-FI (FI): SAP's core financial module that contains the General Ledger Accounting (FI-GL) and other related sub-modules including Accounts Receivable (FI-AR) and Asset Accounting (FI-AA). Also referred to as **Financial Accounting**.

SAP-PS (PS): SAP's **Project System** module that is used to create a project hierarchy used in expense reporting. The **WBSEs** are created and maintained in Project System. Also referred to simply as **PS**.

Secondary Equipment Number (Scnd Eqpt Nm): A data element in Amtrak's asset database that identifies the type of equipment within an equipment family for rail rolling stock, e.g., an Amfleet dining car. See **Primary Equipment Number**.

Shared Costs/Expenses: The costs of resources (inputs) committed or used in the production of services or other outputs, but that cannot be traced in the accounting system exclusively to a particular service and/or output in an economically feasible manner. Shared revenues are similarly treated. Also referred to **Indirect Costs** and **Joint Costs**.

SPEAR 2000 (SPEAR): An asset management system from Spear Technologies that is used by Amtrak's mechanical department whose primary responsibility is for train equipment (rolling stock) maintenance and related activities.

Special Project: An initiative, task, or activity with costs that are separately budgeted and identified in SAP. A Special Project could be, for example, capital acquisition or construction, **Reimbursable** work, or NTS-related service expansion. Also referred to simply as **Project**.

Special Trains: Trains operated by Amtrak outside of the normal operating schedule and **Route** system such as chartered trains, irregularly scheduled trains during periods of high demand, or test trains.

SQL Server (SQL): A relational database management system whose primary function is to store and retrieve data as requested by other software applications, be it those on the same computer or those running on another computer across a network.

Stat Qualifier (SQ): A dynamic filter used with some allocation statistics in APT to find a value that corresponds to only a portion of the total activity the statistic measures. For example, a (total) train-mile statistic might be “stat qualified” to measure the portion for a track segment between two intermediate city pairs it serves. Types of Stat Qualifiers in APT can be grouped together and include **Station Pair, Equipment Type, Station, and Cost Center**.

State-supported Service: Amtrak short distance routes for which Amtrak and a State or States have an agreement under which the State(s) will cover the portion of a specified set of operating costs not covered by train revenues. PRIIA 209 defines a state-supported route as any route less than 750 miles.

Station Pair Stat Qualifier (SP SQ): A type of Stat Qualifier that allocates expenses to the all station pairs between and including two or more specified station pairs.

Station Stat Qualifier: A Stat Qualifier that allocates expenses exclusively to trains that use an identified station.

Statistic (STAT or ST): A variable used for allocating shared expenses or revenues to individual train services and the outputs of Amtrak’s ancillary businesses. The best allocation statistics are “drivers”—activities whose level would logically be expected to cause the value of a particular transaction to vary. Also referred to as an **Allocation Statistic**.

Strategic Asset Management (SAM): Amtrak's **Project** name for developing a new integrated management software system using SAP as the platform. SAM involved customizing or tailoring SAP software for use at Amtrak and this included setting up the underlying database and the various data input and output processes.

Subcategory: A more specific grouping of **Cost Centers** within a Subfamily that perform a similar subset of functions and activities. See **Family** and **Subfamily**.

Subfamily: A more specific grouping of **Cost Centers** within a Family that perform similar functions and activities as reflected by the Internal Orders, Accounts, WBS Elements, and Profit Centers codings of their expense transactions. Groups of Subfamilies together comprise a Family. See **Family**.

To Be Allocated (TBA): The APT name for the transaction data from SAM-Finance assimilated into a data file for processing by the APT engine.

Total Activity Cost (TAC): In APT, a dollar-denominated statistic that is used to allocate certain G&A expenses to all of Amtrak's business cost objects. It is the subtotal of all of a cost object's allocated and assigned costs before a share of general and administrative expenses are allocated. It includes the costs for APT Families Maintenance of Way, Maintenance of Equipment, Transportation Operations, Sales and Marketing, Capital (except capital cost of assets supporting very high level elements of Amtrak, principally in the G&A Family), and Utilities, and also the regional portion of cost of the Police, Security, and Environmental/Safety Family. It excludes most G&A costs in Subfamilies #601 (Corporate Administration), #602 (Centralized Services), and the national portion of the costs of the Police, Security, and Environmental/Safety Family. See **Appendix F**.

Train: One or more locomotives, power cars, and passenger cars linked together and traversing a specific route between two end points, usually with intermediate stops, to which expenses and revenues are attributed. Also referred to as a **Consist**. Two or more regularly scheduled trains comprise an Amtrak **Route**. Most trains have scheduled departure times from the origin station and planned arrival times at destination stations. In SAP-BPC "Train" is a hierarchical depiction of APT **Routes, Infrastructure** and **Ancillary Businesses**.

Trainmen and Enginemen (Employees) (T&E): Trainmen are the conductors who are in overall control of trains while enginemen are the engineers who operate locomotives. The Trainmen and Enginemen (T&E) Subfamily covers the direct labor and indirect labor-related costs of operating trains.

Train Group (TG): Any set of trains and other **Ancillary** or **Infrastructure Businesses** to which shared expenses or revenues are allocated. Train Group is also a **Dimension** for constructing queries in SAP-BPC. Also referred to as a **Cost Group** or **Cost Pool**.

Train Number: A numeric code identifying each Amtrak operating train. The same number applies to multiple departures if the timetable schedule is the same except for the date (day).

Train Unit Statistics (TUS): An Amtrak database that stores train statistical data from Amtrak's **Operations Management System (OMS)**.

Transaction: An entry on the general ledger for each expense paid or revenue received.

Transportation Operations (Ops-Transportation): The **Family** charged with the operation and movement of railroad trains. This includes the staffing and support of onboard train personnel (engineers, conductors, dining car attendants, etc.), makeup and breakup of train consists in the yard, station operations and management, train dispatching, host railroad activities, and train fuel and power.

Unallocated: General ledger expenses or revenues processed by APT and assigned to an APT Route that is separate and distinct from the standard Routes (cost objects) comprising Amtrak's

NTS and Ancillary or Infrastructure Businesses. Examples are Depreciation and Interest Income/Expenses.

Unit: A single piece of rail rolling stock, including both locomotives and cars.

Unit Number: A unique numeric identifier for each piece of Amtrak rolling stock.

Utility: The Utilities Family is used to account for utilities expenses including gas, electric, and water provided at various terminals, stations, and support facilities.

WBS Element (WBSE): Any single component in a WBS hierarchy. Expenses or revenues charged to WBSEs are financial transactions that APT allocates or assigns to cost objects based on WBSE descriptions and other **Code Block** values in the SAP databases.

Work Breakdown Structure (WBS): A hierarchical system for dividing a **Project** into components and sub-components. A **Project** is a specific initiative and is typically created as part of the budgeting process. It can be the running of a specific train, and can also be other activities involved in operating a railroad company such as vehicle, track, or building maintenance, construction or acquisition of new physical assets, marketing, and sales.

Appendix D:
Definitions of Allocation Statistics

1 Definitions of APT Statistics

1.1 Overview

The APT statistics used to allocate and report costs for Fiscal Year 2015 are described in this appendix along with their source data systems, units, and method of calculation. This overview section gives general information that applies to all APT statistics so that it does not need to be repeated in the descriptions of the 75 individual statistics in this appendix.

APT calculates and reports costs monthly so the statistics used must also be monthly totals even in cases where statistical data transfers to APT occur more frequently.

APT calculates and reports monthly costs primarily at the train level so the statistics are totals for all of a train's operations during a month. Thus in this appendix, depending on context, a "train" can be either a single (day) operation or the sum for all operations of a train as identified with a name and/or train number in an Amtrak timetable or schedule. Also, train level data are one-way trips in contrast to route-level data that are for all trains serving a route in both directions.

Statistics used for APT allocations are collected for individual route segments, or "legs," of a given train route to support the calculation of costs by segment. In such cases where activity data is obtained at the segment level, APT also aggregates it to a monthly total for use in cost allocations at the train level.

In most cases, the statistics flow from source systems to the APT statistical database via automated interface but in cases where data are obtained in other ways this is indicated in the statistic description.

The code names for some statistics have an extension "DBX" in APT programs and databases. This indicates that their source data are dollar expenses (debits). These name extensions are omitted in this appendix as the credit vs. expense distinction is evident from the statistic names and descriptions.

Most statistics include only data for the core Amtrak intercity national train service (NTS) routes and activities. Some statistics include data for Amtrak-operated commuter services, rail operations by commuter agencies and freight railroads that use Amtrak infrastructure, and other ancillary businesses (reimbursable, commercial, and unallocated capital production). If the nature of the statistic makes it clear that it only relates to Amtrak's core NTS service, generally no specific notation is made and this is the default where coverage is not specified. If there is ambiguity as to what business types are covered by a statistic, its coverage is noted in the descriptions.

The statistics described in this appendix were used in Amtrak's 2015 Fiscal Year. As Amtrak and the APT system evolve in the future, statistics may be added or dropped.

The statistic descriptions note whether the statistic is used for APT allocations or at this time only for reporting purposes.

1.2 Descriptions of How Statistics Are Measured

Several methods for how a statistic is obtained, measured or calculated are noted in the descriptions. The following cases occur:

- **Derived.** APT uses information technology automated processes to obtain and calculate statistics from other systems in two ways:
 - **Derived from source data.** In some cases, APT extracts and manipulates source data to create new statistics (e.g., adding the train labor hour statistics from the Labor Management System into an aggregate measure of all craft labor hours), or calculates a statistic from several other statistics (e.g. estimating a train’s diesel fuel consumption from data on its consist make-up), or the daily train-level source data needs to be aggregated to a monthly total and/or apportioned to “train legs” (segments).
 - **Derived from APT data.** For dollar-denominated statistics, APT creates a train’s statistic as the sum of costs assigned or allocated in prior rounds.
- **Direct from source.** This refers to cases in which the data extracted from the source is in a form directly usable by APT and does not need to be aggregated or combined with data from other sources.
- **Manual.** In a handful of cases, statistics are obtained by Amtrak staff from other sources such as commuter timetables, and these data are entered and added to the APT statistics database “manually,” though the process typically involves spreadsheet software.

1.3 Data Sources

The primary sources for APT statistics are described below and more information about the source data systems is presented in Section 3 of the main report and in the glossary (Appendix C).

- **Labor Management System (LMS).** The source of labor hour data for train crews is LMS. These labor hour data are linked directly to individual trains, and flow into APT through its interface with SAP’s payroll system.
- **Operations Management System (OMS).** The source of train operating statistics that collects, calculates, and maintains statistics such as train mileage, vehicle trips by equipment type, and train frequency.

- **Passenger Accounting System/Automated Lift Match System (PAS/ALMS).** The Amtrak system where ticket data is entered and stored. It is the source of passenger count by train and station, passenger miles, and revenue data.
- **Ridership and Revenue Data Warehouse (RRDW).** The RRDW is the database system where passenger-related data from PAS/ALMS is stored and accessed after it has been aggregated and otherwise processed to make it more useful and accurate.
- **SAP.** Amtrak's Enterprise Resource Planning software whose modules are the source of project, material control, labor, and financial transaction data. In some cases APT uses data that originates in SAP, and in other cases APT extracts (downloads) data, e.g., from SAP's Payroll module, that originated in another Amtrak system such as its Labor Management System.
- **Train Unit Statistic (TUS) System.** TUS is the database system where train operations-related data from OMS is stored and accessed after it has been aggregated and otherwise processed to make it more useful and accurate. It includes train-level measures such as train mileage, vehicle trips by equipment type, and train frequency.

Table D-1. APT Statistics

Number	Code	Name	FY14 Use
1	AGAL	Diesel Fuel Allocated Gallons	Reporting
2	BCR	Business Class Riders	Reporting
3	BDS	Boards	Allocations
4	BGU	Baggage Units Used	Reporting
5	BM	Berth Miles	Reporting
6	CAE	Customer Activity Expense	Allocations
7	CBC	Canadian Boarding Crossing (Car Trips)	Reporting
8	CCR	Coach Class Riders	Reporting
9	CHR	T&E and OBS Crew Hours	Allocations
10	CLH	Coach OBS Labor Hours	Allocations
11	CMSRY	Commissary Direct Expense	Allocations
12	CPM	Coach Class Passenger Miles	Reporting
13	CRV	Coach Class Revenue	Reporting
14	CSM	Coach Seat Miles	Reporting
15	CUT	Car Unit Trips	Allocations
16	DBD	Deboards	Reporting
17	DGTM	Diesel – Hauled Gross Ton Miles	Reporting
18	DLH	Dining Labor Hours	Allocations
19	DPUF	Diesel Power Usage Factor	Allocations
20	DRV	Food Service Revenue	Allocations
21	DTTM	Diesel – Hauled Total Train Miles	Reporting
22	DUM	Diesel Unit Miles	Allocations
23	DUT	Diesel Locomotive Unit Trips	Reporting
24	ECM	Electric-Propelled Car Miles	Reporting
25	EGTM	Electric - Hauled Gross Ton Miles	Reporting
26	ELH	Engineer Labor Hours	Allocations
27	EPUF	Electric Power Usage Factor	Allocations
28	ETTM	Electric – Hauled Total Train Miles	Reporting
29	EUM	Electric Locomotive and EMU Unit Miles	Allocations
30	EUT	Electric Locomotive Unit Trips	Allocations
31	FCR	First Class Riders	Allocations
32	FCV	First Class Revenue	Reporting
33	FOOD	Food Expense	Allocations
34	FPM	First Class Passenger Miles	Reporting
35	FTT	Frequency	Allocations
36	GAL	Gallons	Reporting
37	GEU	GE Locomotive Units Used	Reporting
38	LNDRY	Linens and Laundry Factor	Allocations
39	LUT	Locomotive Unit Trips	Reporting

Number	Code	Name	FY14 Use
40	MDC	Mechanical Direct Costs	Allocations
41	MTH	Car Turnaround Mechanical Labor Hours	Allocations
42	MWDC	Maintenance of Way Direct Costs	Allocations
43	NO STAT	No Statistic (Direct Charges)	Allocations
44	NON	No Statistic Used	Allocations
45	OLH	Onboard Service Labor Hours	Allocations
46	PRV	Passenger Related Transportation Revenue	Allocations
47	PSM	Business Class Passenger Miles	Reporting
48	PUT	Passenger Car Unit Trips	Allocations
49	PVTREV	Private Car Revenue	Allocations
50	REUSE	Reusable Support Item Expenses	Allocations
51	RM	Sleeping Car Room Miles	Reporting
52	RSO	Talk Time Allocation Factor for RSCC Operations	Allocations
53	SCLH	Sleeper and Coach Labor Hours	Reporting
54	SLH	Sleeping Car Attendant Labor Hours	Allocations
55	SM	Total Seat Miles – All Classes	Reporting
56	SPM	Split Passenger Miles	Reporting
57	STR	Split Ticket Revenue	Reporting
58	TAC	Total Activity Cost	Allocations
59	TAS	Travel Agent Sales	Allocations
60	TASCOM	Travel Agency Sales Commissions	Allocations
61	TBD	Total Boards and Deboards	Allocations
62	TCM	Total Car Miles	Reporting
63	TDC	Ops Trans Direct Cost	Allocations
64	TEH	Conductor and Engineer Labor Hours	Allocations
65	TLH	Conductor Labor Hours	Allocations
66	TLM	Total Locomotive Miles	Reporting
67	TPM	Total Operated Passenger Miles	Allocations
68	TRD	Total Riders	Allocations
69	TRV	Total Transportation Revenue	Reporting
70	TSM	Total Seat Miles	Reporting
71	TTM	Total Operated Train Miles	Allocations
72	UM	Unit Miles (Base Statistic)	Allocations
73	UT	Unit Trips (Base Statistic)	Allocations
74	UU	Units Used (Base Statistic)	Allocations
75	WBD	Trip-Length-Weighted Boards and Deboards	Allocations

Number: 1

Code: AGAL

Name: Diesel Fuel Allocated Gallons

Definition: Allocated gallons of diesel fuel used on Amtrak trains.

Units: Gallons

What is being measured: The number of gallons of diesel fuel used by an Amtrak train. It excludes fuel purchased and used by commuter trains operated by Amtrak. Total purchased gallons (national), less commuter gallons derived from cost center information provided from SAP, times the percent of total national DPUF consumed by the NTS route.

How it is measured: Derived from source and APT data. As part of APT's monthly data processing, it obtains detailed SAP data records and uses them to construct a monthly total of gallons purchased at cost centers servicing commuter operations. The number of gallons used nationally by Amtrak trains is calculated by subtracting these commuter gallons from the national total of gallons purchased (statistic GAL). APT allocates total national gallons used by Amtrak trains to individual trains based on their share of estimated national usage as measured by the DFUF statistic. AGAL is the estimated total gallons consumed for all of a train's operations during the month. Deadheading equipment (not in revenue service), Amtrak-operated commuter trains, trains operated by commuter agencies, and freight users of Amtrak track are omitted from the GAL statistic.

Source: SAP and APT data.

Use: Reporting

Number: 2

Code: BCR

Name: Business Class Riders

Definition: Business class passengers.

Units: Passengers

What is being measured: The number of business class passengers as indicated by tickets collected or sold on an Amtrak train.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed passenger ticket records and uses them to construct a monthly count of each train's business class riders. BCR is a total for all of a train's station pairs and operations during the month.

Source: PAS/ALMS via RRDW

Use: Reporting

Number: 3

Code: BDS

Name: Boards

Definition: Passengers boarding at a station.

Units: Passengers

What is being measured: The number of passengers getting on an Amtrak-operated train, including Amtrak-operated commuter services, at a station as indicated on the origin portion of tickets collected or sold on a train. Passengers whose tickets omit station information, e.g., those using commuter passes, are excluded.²

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed passenger ticket records and uses them to construct a monthly count of passengers boarding a train at each station. BDS is a total for all of a train's station pairs and operations during the month.

Source: PAS/ALMS via RRDW

Use: Allocations

Number: 4

Code: BGU

Name: Baggage Units Used

Definition: The amount of time during a month baggage equipment units are assigned to a train.

Units: Time, measured in months

What is being measured: The amount of time baggage equipment units, including spares, are assigned to the operation an Amtrak train including both time in revenue service and terminal dwell time. A train's Baggage Units Used statistic is a non-integer value (i.e., a decimal number). A BGU value of 1.0 represents one piece of equipment used for the entire month.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed movement data and uses them to construct a monthly count of time spent in revenue service by baggage equipment units making up a train consist. Equipment usage time is measured in minutes and converted to months based on the length of each month. The Baggage Units Used statistic reflects the train travel time, terminal dwell time related to a train's revenue service, and the monthly frequency of a train. Half of equipment terminal dwell time is assigned to the prior move and half to the subsequent move. To avoid extremely large allocations due to shop moves or equipment taken out of service for repair, the total terminal dwell time allocated to revenue service trains is limited to 72 hours, i.e., 36 hours each for the prior and subsequent moves. It is a total for all of a train's operations during the month. Time allocated to deadheading equipment (not in revenue service) is omitted from the BGU statistic.

Source: OMS via TUS

² Specifically, this excludes passenger records with a UNK or ZZZ code that enter the system as lifted commuter tickets honored by Amtrak as well as customer service transactions.

Use: Reporting

Number: 5

Code: BM

Name: Berth Miles

Definition: Revenue berth miles.

Units: Berth miles

What is being measured: The passenger capacity of sleeping rooms for a train measured as revenue berth miles.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed train movement data and uses them to construct a monthly count of a train's berth "seats" or positions, i.e., capacity. It reflects the trip length, the number and capacities of sleeper cars in the consist, and the monthly frequency of a train. The capacity by sleeper type equipment is provided by Amtrak's Consolidated National Operations Center.

A train's berth capacity is determined by the number of revenue berths and not the total number of sleeping berths in the equipment. The sleeping room used by the sleeping car attendant is not counted. Also, the berth count assumes two revenue adult passengers to determine the berth capacity and extra children do not add to the count of berths. Amtrak's passenger count data, however, does include each paying customer in the sleeper room.

Source: OMS via TUS

Use: Reporting

Number: 6

Code: CAE

Name: Customer Activity Expense

Definition: A dollar-denominated third round statistic that is the sum of all directly assigned and allocated costs in APT's first and second rounds for a customer (train or other ancillary business).

Units: Dollars

What is being measured: The relative size of a train or other ancillary business measured as the dollar value of first and second round resources used in their operation or production.

How it is measured: Derived from APT data. CAE is the sum of APT's directly assigned or allocated dollar costs in APT's first and second rounds. The Asset Usage Allocation (AUA) is properly included as it is a measure of resources used in operation or production. It excludes only higher level general and administrative expenses allocated by statistic CAE in round three, or by statistic TAC in the final round.

Source: Derived from APT data.

Use: Allocations

Number: 7

Code: CBC

Name: Canadian Boarding Crossing (Car Trips)

Definition: Total revenue service car trips on trains crossing the Canadian-U.S. border from Canada.

Units: Car Trips

What is being measured: The total revenue service trips made by any type of car traveling from Canada into the U.S on Amtrak trains. Cars travelling from the U.S. to Canada are not counted in this statistic. Amtrak currently has such Canadian train service from Toronto, Vancouver BC, and Montreal.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed train movement data and uses them to construct a monthly count of all cars on Amtrak trains crossing from Canada to the U.S.

Source: OMS via TUS

Use: Reporting

Number: 8

Code: CCR

Name: Coach Class Riders

Definition: Riders in coach class.

Units: Passengers

What is being measured: The number of coach class passengers as indicated by tickets collected or sold on an Amtrak-operated train, including Amtrak-operated commuter services.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed passenger ticket records and uses them to construct a monthly count of each train's coach class riders. CCR is a total for all of a train's station pairs and operations during the month.

Source: PAS/ALMS via RRDW

Use: Reporting

Number: 9

Code: CHR

Name: T&E and OBS Crew Hours

Definition: Total train crew hours on a train for all crafts.

Units: Hours

What is being measured: Total labor hours of all onboard service (OBS) and trainmen and enginemen (T&E³). Includes all dining and car attendants, train conductors, and engineers on an Amtrak-operated train, including Amtrak-operated commuter services.

How it is measured: Derived from source data. It is calculated as the sum of conductors, engineers, and OBS crew hours as follows: CHR equals CLH + DLH + ELH + SLH + TLH. CHR is a total for all of a train's operations during a month.

Source: LMS via SAP Payroll

Use: Allocations

Number: 10

Code: CLH

Name: Coach OBS Labor Hours

Definition: Labor hours by coach attendants on a train.

Units: Hours

What is being measured: Total labor hours of onboard service (OBS) coach attendants on an Amtrak train.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed hours worked data records of Amtrak employees and uses them to construct a monthly count of OBS coach attendant hours for each train. CLH is a total for all of a train's operations during a month.

Source: LMS via SAP Payroll

Use: Allocations

³ Trainmen and Enginemen, referred to collectively as T&E, have been updated to refer to conductors and engineers however, the abbreviation T&E is still commonly used.

Number: 11

Code: CMSRY

Name: Commissary Direct Expense

Definition: Total of commissary expenses directly associated with a train.

Units: Dollars

What is being measured: The dollar total of commissary expenses directly associated with an Amtrak train.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed SAP data records and uses them to construct a monthly total of commissary expenses for each train. CMSRY is the dollar total of the nine commissary direct accounts (listed below) and recorded with a train number in the SAP accounting data. It is total commissary expenses for all of a train's operations during the month.

Account	Account Description
AC_540304	Food Supplies
AC_540305	Complementary Food Services
AC_540306	Crew Meals (F&B Stock)
AC_540307	F&B Supplies - Merchandise
AC_540308	Controlled Beverages-Amtrak
AC_540315	Support Supplies
AC_540316	Non-Consumable Supplies
AC_540318	Reuseable Support Items
AC_540335	FIRST CLASS AMENITIES

Source: SAP

Use: Allocations

Number: 12

Code: CPM

Name: Coach Class Passenger Miles

Definition: Miles traveled by coach class passengers.

Units: Passenger miles

What is being measured: Miles traveled by coach class passengers on Amtrak trains.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed passenger ticket records and uses them to construct a monthly count of coach class passenger miles for each Amtrak train. The distance a passenger travels is based on the station pair in the data record for tickets collected or sold. CPM is a total for all of a train's station pairs and operations during the month.

Source: PAS/ALMS via RRDW

Use: Reporting

Number: 13

Code: CRV

Name: Coach Class Revenue

Definition: Transportation revenue for coach class passengers.

Units: Dollars

What is being measured: Revenue derived from the sale of coach class tickets for an Amtrak train.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed SAP data records and uses them to construct a monthly total of coach class passenger ticket revenues for each Amtrak train. CRV is identified by AC_400102 in the SAP accounting data and recorded with a train number. It is total coach ticket revenues for all of a train's operations during the month.

Source: SAP

Use: Reporting

Number: 14

Code: CSM

Name: Coach Seat Miles

Definition: Coach seat miles.

Units: Seat miles

What is being measured: The coach-class seat capacity of an Amtrak train measured as coach seat miles.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed train movement data and uses them to construct a monthly count of an Amtrak train's coach-class capacity. It reflects the trip length, the number and capacities of cars in the consist, and the monthly frequency of a train. It excludes "seats" in sleeping rooms because they are counted in the statistic for berth seat miles (BM).

Source: OMS via TUS

Use: Reporting

Number: 15

Code: CUT

Name: Car Unit Trips

Definition: Total number of revenue service car trips.

Units: Car trips

What is being measured: The total revenue service trips made by any type of car on Amtrak trains and trains operated by commuter agencies and freight railroads.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed train movement data and uses them to construct a monthly count of revenue service car trips for each Amtrak train and trains operated by commuter agencies and freight railroads. CUT is a total for all of a train's operations during the month. Deadheading equipment (not in revenue service) is omitted from the CUT statistic.

Under the current approach for multiple leg trains, CUT for a train is distributed among all legs making up the train on the basis of each leg's mileage. The sum of CUT for a multiple-leg train would equal the appropriate monthly CUT for the train. This approach is used so that certain expenses allocated by APT to a train are not double-counted when there are multiple legs.

Source: OMS via TUS

Use: Allocations

Number: 16

Code: DBD

Name: Deboards

Definition: Passengers deboarding at a station.

Units: Passengers

What is being measured: The number of passengers getting off an Amtrak-operated train, including Amtrak-operated commuter services, at a given station as indicated on the destination portion of tickets collected or sold on a train. Passengers whose tickets omit station information, e.g., those using commuter passes, are excluded.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed passenger ticket records and uses them to construct a monthly count of passengers deboarding a train at each station. DBD is a total for all of a train's station pairs and operations during the month.

Source: PAS/ALMS via RRDW

Use: Reporting

Number: 17

Code: DGTM

Name: Diesel-Hauled Gross Ton Miles

Definition: Ton miles of a diesel locomotive powered train in revenue service.

Units: Ton-miles

What is being measured: Total ton-miles of a diesel powered Amtrak train, including both locomotives and cars, in revenue service.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed movement data and uses them to construct a monthly count of total ton-miles traveled by diesel powered trains. It reflects the weight of all vehicles, route length, and the monthly frequency of a train. Deadheading equipment (not in revenue service) is omitted from the DGTM statistic.

Source: OMS via TUS

Use: Reporting

Number: 18

Code: DLH

Name: Dining Labor Hours

Definition: Total labor hours of chefs, waiters, and lounge service attendants on a train.

Units: Hours

What is being measured: Total labor hours of onboard service (OBS) dining car crew (chefs, waiters, and lounge service attendants) associated with onboard food service on Amtrak trains.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed hours worked data records of Amtrak employees and uses them to construct a monthly count of OBS dining crew hours for each Amtrak train. DLH is a total for all of a train's operations during a month.

Source: LMS via SAP Payroll

Use: Allocations

Number: 19

Code: DPUF

Name: Diesel Power Usage Factor

Definition: Index of the relative fuel consumption of a train.

Units: None (index number)

What is being measured: An estimate of diesel fuel consumption by an Amtrak diesel-powered train. It is estimated by a formula and is thus a relative measure.

How it is measured: Derived from source data. It is estimated by a formula based on unit miles, train tonnage, terrain, hotel power requirements, idle time, and time consumed in excess of schedule. It is derived analytically on a consistent basis for all diesel-powered trains and is a relative measure of each train's fuel usage. DPUF is a total for all of a train's operations during a month. Deadheading equipment (not in revenue service), Amtrak-operated commuter trains, trains operated by commuter agencies, and freight users of Amtrak track are omitted from the DPUF statistic.

Source: OMS via TUS and Manual data

Use: Allocations

Number: 20

Code: DRV

Name: Food Service Revenue

Definition: Revenue from onboard food services (diner and café).

Units: Dollars

What is being measured: Revenue derived from the sale of food on an Amtrak train.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed SAP data records and uses them to construct a monthly total of food service revenues for each Amtrak train. DRV is identified by AC_400110 in the SAP accounting data and recorded with a train number. It is total dining car revenues for all of a train's operations during the month.

Source: SAP

Use: Allocations

Number: 21

Code: DTTM

Name: Diesel-Hauled Total Train Miles

Definition: Miles traveled by a diesel-powered train in revenue service.

Units: Train Miles

What is being measured: Number of miles traveled by a diesel-powered Amtrak train in revenue service.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed movement data and uses them to construct a monthly count of total miles traveled by diesel-powered trains. It reflects the route length and the monthly frequency of a train. Deadheading equipment (not in revenue service) is omitted from the DTTM statistic.

Source: OMS via TUS

Use: Reporting

Number: 22

Code: DUM

Name: Diesel Unit Miles

Definition: Miles traveled by diesel locomotives in revenue service.

Units: Locomotive miles

What is being measured: Total miles traveled by diesel-powered locomotives in revenue service on Amtrak trains and trains operated by commuter agencies.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed movement data and uses them to construct a monthly count of total miles traveled by diesel locomotives on Amtrak trains and trains operated by commuter agencies. It reflects the route length, the number of locomotives in the consist on each segment, and the monthly frequency of a train. Deadheading equipment (not in revenue service) is omitted from the DUM statistic.

Source: OMS via TUS

Use: Allocations

Number: 23

Code: DUT

Name: Diesel Loco Unit Trips

Definition: Total number of diesel locomotive trips.

Units: Locomotive trips

What is being measured: Total revenue service diesel locomotive trips on Amtrak trains and trains operated by commuter agencies and freight railroads. Trains outside the Northeast Corridor use diesel locomotives and those within the NEC use electric locomotives. Those with an origin or destination outside the NEC that travel through the NEC use both types of locomotives and have a non-zero DUT statistic.

How it is measured: Derived by from source data. As part of APT's monthly data processing, it obtains detailed train movement data and uses them to construct a monthly count of a train's diesel locomotive trips for Amtrak trains and trains operated by commuter agencies and freight railroads. Most trains operate with one locomotive, but some with more. For multiple-leg trains, a train's total DUT is distributed evenly to all legs making up the train's operation. Deadheading equipment (not in revenue service) and Amtrak-operated commuter trains are omitted from the DUT statistic.

Source: OMS via TUS

Use: Reporting

Number: 24

Code: ECM

Name: Electric-Propelled Car Miles

Definition: Total revenue car miles on electric-powered trains.

Units: Car miles

What is being measured: Total car miles for any type of car in revenue service over electrified territory on Amtrak trains and trains operated by commuter agencies.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed car movement data and uses them to construct a monthly count of total car miles over electrified territory for each Amtrak train and trains operated by commuter agencies. It reflects the route length, the number of cars in the consist, and the monthly frequency of a train. In addition to basic passenger coaches, car types include lounge and dinette cars. Deadheading equipment (not in revenue service) is omitted from the ECM statistic.

Source: OMS via TUS

Use: Reporting

Number: 25

Code: EGTM

Name: Electric-Hauled Gross Ton Miles

Definition: Ton-miles of an electric-powered train in revenue service.

Units: Ton miles

What is being measured: Total ton-miles of an electric powered Amtrak train, including both locomotives and cars, in revenue service.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed movement data and uses them to construct a monthly count of total ton-miles traveled by electric powered trains. It reflects the weight of all vehicles, route length, and the monthly frequency of a train. Deadheading equipment (not in revenue service) is omitted from the EGTM statistic.

Source: OMS via TUS

Use: Reporting

Number: 26

Code: ELH

Name: Engineer Labor Hours

Definition: Engineer labor hours on a train.

Units: Hours

What is being measured: Total labor hours of engineers operating a train, including Amtrak-operated commuter services.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed hours worked data records of Amtrak employees and uses them to construct a monthly count of each train's engineer hours. ELH is a total for all of a train's operations during a month.

Source: LMS via SAP Payroll

Use: Allocations

Number: 27

Code: EPUF

Name: Electric Power Usage Factor

Definition: Index of relative electric power consumption of a train.

Units: None (index number)

What is being measured: An estimate of electric power consumption by an electric-powered Amtrak train. It is estimated by a formula and is thus a relative measure.

How it is measured: Derived from source data. It is estimated by a formula based on unit miles, train tonnage, hotel power requirements, idle time, and time consumed in excess of schedule. It is derived analytically on a consistent basis for all electric-powered Amtrak trains and is a relative measure of each train's power usage. EPUF is a total for all of a train's operations during a month. Deadheading equipment (not in revenue service), Amtrak-operated commuter trains, trains operated by commuter agencies, and freight users of Amtrak track are omitted from the EPUF statistic.

Source: OMS via TUS and Manual data

Use: Allocations

Number: 28

Code: ETTM

Name: Electric–Hauled Total Train Miles

Definition: Miles traveled by an electric-powered train in revenue service.

Units: Train miles

What is being measured: Number of miles traveled by an electric-powered Amtrak train in revenue service.

How it is measured: Derived from source data. As part of APT’s monthly data processing, it obtains detailed movement data and uses them to construct a monthly count of total miles traveled by electric-powered trains. It reflects the route length and the monthly frequency of a train. Deadheading equipment (not in revenue service) is omitted from the ETTM statistic.

Source: OMS via TUS

Use: Reporting

Number: 29

Code: EUM

Name: Electric Loco and EMU Unit Miles

Definition: Miles traveled by electric locomotives or self-propelled electric multiple unit (EMU) vehicles in revenue service.

Units: Locomotive miles

What is being measured: Number of miles traveled by an electric locomotive or EMU in revenue service by Amtrak trains and trains operated by commuter agencies.

How it is measured: Derived from source data. As part of APT’s monthly data processing, it obtains detailed train movement data and uses them to construct a monthly count of total miles traveled by electric locomotives or EMUs on Amtrak trains and trains operated by commuter agencies. It reflects the route length, the number of electric locomotives in the consist on each segment, and the monthly frequency of a train. Deadheading equipment (not in revenue service) is omitted from the EUM statistic.

Source: OMS via TUS

Use: Allocations

Number: 30

Code: EUT

Name: Electric Locomotive Unit Trips

Definition: Number of electric locomotive trips.

Units: Locomotive trips

What is being measured: The number of revenue service electric locomotive trips on Amtrak trains and trains operated by commuter agencies. Trains outside the Northeast Corridor use diesel locomotives, those within the NEC use electric locomotives. Those with an origin or destination outside the NEC that travel through the NEC use both types of locomotives and have a non-zero EUT statistic.

How it is measured: Derived by from source data. As part of APT's monthly data processing, it obtains detailed train movement data and uses them to construct a monthly count of electric locomotive trips by Amtrak trains and trains operated by commuter agencies. Most trains operate with one locomotive, but some with more. For multiple-leg trains, a train's total EUT is distributed evenly to all legs making up the train's operation. Deadheading equipment (not in revenue service), is omitted from the EUT statistic.

Source: OMS via TUS

Use: Allocations

Number: 31

Code: FCR

Name: First Class Riders

Definition: Riders in first class.

Units: Passengers

What is being measured: Number of first class tickets collected on an Amtrak train.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed passenger ticket records and uses them to construct a monthly count of each Amtrak train's first class riders. FCR is a total for all of a train's station pairs and operations during the month.

Source: PAS/ALMS via RRDW

Use: Allocations

Number: 32

Code: FCV

Name: First Class Revenue

Definition: First class passenger ticket revenue for a train.

Units: Dollars

What is being measured: Revenue derived from the sale of first class tickets for an Amtrak train.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed SAP data records and uses them to construct a monthly total of first class passenger ticket revenues for each Amtrak train. FCV is identified by AC_400112 in the SAP accounting data and recorded with a train number. It is total first class ticket revenues for all of a train's operations during the month.

Source: SAP

Use: Reporting

Number: 33

Code: FOOD

Name: Food Expense

Definition: Food expenses directly associated with a train.

Units: Dollars

What is being measured: Food expenses directly associated with an Amtrak train.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed SAP data records and uses them to construct a monthly total of food expenses for each Amtrak train. FOOD is identified by AC_540304 in the SAP accounting data and recorded with a train number. It is total food expenses for all of a train's operations during the month.

Source: SAP

Use: Allocations

Number: 34

Code: FPM

Name: First Class Passenger Miles

Definition: Miles traveled by first class passengers.

Units: Passenger miles

What is being measured: Miles traveled by first class passengers on an Amtrak train.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed passenger ticket records and uses them to construct a monthly count of first class passenger miles for each Amtrak train. The distance a passenger travels is based on the station pair in the data record for tickets collected or sold. FPM is a total for all of a train's station pairs and operations during the month.

Source: PAS/ALMS via RRDW

Use: Allocations

Number: 35

Code: FTT

Name: Frequency

Definition: Number of trips made by a train.

Units: Train trips

What is being measured: Number of trips made by a train.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed movement data and uses them to construct a monthly count of the number of train trips. Each train record specifies the route, direction, and time and day of departure. The value of a FTT monthly statistic reflects the number of days in the month and the days a train is scheduled to operate.

Under the current reporting approach for multiple leg trains, APT frequency statistics for a train is distributed among all legs making up the train based on train miles. For example, each train/leg record for a train that operates daily in September (30 trips) and has three equidistant legs would have an FTT of 10. The sum of the leg frequencies for a multiple-leg train would equal the appropriate monthly FTT for the train, as indicated in the published timetable.

This approach is used so that certain expenses allocated by APT to a train are not double-counted when there are multiple legs.

Source: OMS via TUS

Use: Allocations

Number: 36

Code: GAL

Name: Gallons

Definition: Total gallons of diesel fuel purchased nationally by Amtrak in a month.

Units: Gallons

What is being measured: Gallons of diesel train fuel purchased nationally by Amtrak in a month.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed SAP data records and uses them to construct a monthly total of train fuel gallons purchased by Amtrak. GAL is identified by specific revenue and non-revenue train fuel accounts in the SAP accounting data.

Source: SAP

Use: Reporting and calculation of the AGAL statistic.

Number: 37

Code: GEU

Name: GE Locomotive Units Used

Definition: The amount of time during a month GE locomotive units are assigned to a train.

Units: Time, measured in months

What is being measured: The amount of time GE locomotive units, including spares, are assigned to the operation an Amtrak train including both time in revenue service and terminal dwell time. A train's GE Locomotive Units Used statistic is a non-integer value (i.e., a decimal number). A GEU value of 1.0 represents one piece of equipment used for the entire month.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed movement data and uses them to construct a monthly count of time spent in revenue service by GE locomotive units making up a train consist. Equipment usage time is measured in minutes and converted to months based on the length of each month. The units used statistic reflects the train travel time, terminal dwell time related to a train's revenue service, and the monthly frequency of a train. Half of equipment terminal dwell time is assigned to the prior move and half to the subsequent move. To avoid extremely large allocations due to shop moves or equipment taken out of service for repair, the total terminal dwell time allocated to revenue service trains is limited to 72 hours, i.e., 36 hours each for the prior and subsequent moves. It is a total for all of a train's operations during the month. Time allocated to deadheading equipment (not in revenue service) is omitted from the GEU statistic.

Source: OMS via TUS

Use: Reporting

Number: 38

Code: LNDRY

Name: Linens and Laundry Factor

Definition: The percentage of linen and laundry commissary expenses associated with a specific train.

Units: Percentage

What is being measured: The percentage of linen and laundry commissary expenses associated with a specific Amtrak train. Linen expenses are replacement expenses and laundry expenses are for cleaning non-consumables.

How it is measured: Derived from source data. The Food and Beverage Information Systems (FBIS) group developed a “Route Rate” based on the numbers by route of sleeper and dining cars serviced at its commissaries. The route percentages are entered manually by the APT Finance team. As part of APT’s monthly data processing, it allocates the route percentages to trains based on riders (TRD).

Source: Food and Beverage Information System, and OMS via TUS

Use: Allocations

Number: 39

Code: LUT

Name: Locomotive Unit Trips

Definition: Total number of locomotive trips.

Units: Locomotive trips

What is being measured: The number of revenue service trips made by any type of locomotive by Amtrak trains and trains operated by commuter agencies.

How it is measured: Derived from source data. Calculation: LUT equals DUT + EUT. Most trains operate with one locomotive, but some with more. EUT reflects multiple locomotives for trains where this occurs. For multiple-leg trains, a train’s total LUT is distributed evenly to all legs making up the train’s operation. Deadheading equipment (not in revenue service is omitted from the LUT statistic.

Source: OMS via TUS

Use: Reporting

Number: 40

Code: MDC

Name: Mechanical Direct Costs

Definition: A dollar-denominated second round statistic that is the sum of all direct and allocated Maintenance of Equipment (MoE) costs in APT's first round for a train or other ancillary business.

Units: Dollars

What is being measured: The relative size of a train or other ancillary business measured as the dollar value of first round MoE resources used in rail vehicle maintenance activities.

How it is measured: Derived from APT data. MDC is the sum of APT's directly assigned or allocated MoE dollar costs in APT's first round as identified by an appropriate set of Internal Order and Cost Center codes. It excludes all non-MoE first round costs, other second round expenses allocated by the statistics MWDC and TDC, higher level general and administrative expenses allocated by the statistic CAE in round three and by the statistic TAC in the final round.

Source: Derived from APT data.

Use: Allocations

Number: 41

Code: MTH

Name: Car Turnaround Mechanical Labor Hours

Definition: Mechanical labor hours used for car turnaround activity for a specific train.

Units: Hours

What is being measured: Total labor hours recorded for the car turnaround activity for a specific train including Amtrak-operated commuter services.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed hours worked data records of Amtrak employees and uses them to construct a monthly count of hours spent for turnaround activity for each train. MTH is a total for all of a train's operations during a month.

Source: LMS via SAP Payroll

Use: Allocations

Number: 42

Code: MWDC

Name: Maintenance of Way Direct Costs

Definition: A dollar-denominated second round statistic that is the sum of all direct and allocated Maintenance of Way (MoW) costs in APT's first round for a train or other ancillary business.

Units: Dollars

What is being measured: The relative size of a train or other ancillary business measured as the dollar value of first round MoW resources used in maintenance activities for rail fixed assets such as track structure and bridges.

How it is measured: Derived from APT data. MWDC is the sum of APT's directly assigned or allocated MoW dollar costs, in APT's first round as identified by an appropriate set of Internal Order and Cost Center codes. It excludes all non-MoW first round costs, other second round expenses allocated by the statistics MDC and TDC, higher level general and administrative expenses allocated by the statistic CAE in round three and by the statistic TAC in the final round.

Source: Derived from APT data.

Use: Allocations

Number: 43

Code: NO_STAT

Name: No Statistic (Direct Charges)

Definition: The APT allocation engine cannot process null values and so when necessary, in order for the engine to execute properly, values are assigned to otherwise blank fields. No_Stat is the value assigned in the Statistic field for directly assigned expenses when no allocation takes place.

Units: Not applicable

What is being measured: Not applicable

How it is measured: Not applicable

Source: Not applicable

Use: Allocations (directly to a train when no allocation required)

Number: 44

Code: NON

Name: No Statistic Used

Definition: Cases in which no proportional allocation occurs in APT, either because associated dollar expenditures are not operating costs (e.g., capital expenditures), or because they are assigned directly to a single non-NTS Business Line. In both cases, the “allocation” is 100 percent. The NON statistic designation appears in certain tables describing the methodology and in APT files used in implementing it. This is distinct from No_Stat since NON is processed as an allocation (albeit to a single customer) whereas the No_Stat is used for direct expenses and is a value assigned to an otherwise empty statistic field for an expense that is already assigned to a customer prior to APT allocations.

Units: Index number with a value of 1.0

What is being measured: Not applicable.

How it is measured: Not applicable

Source: Not applicable

Use: Allocations (for directly assigning costs)

Number: 45

Code: OLH

Name: Onboard Service Labor Hours

Definition: Labor hours of all onboard service (OBS) personnel on a train.

Units: Hours

What is being measured: Total crew hours for all OBS personnel on an Amtrak train.

How it is measured: Derived from source data. It includes sleeping car attendants, coach attendants, café attendants and dining car attendants. It excludes engineers, conductors, and assistant conductors. It is calculated as the sum of coach attendants and OBS sleeper and dining car crew hours as follows: $OLH = CLH + DLH + SLH$. OLH is a total for all of an Amtrak train’s operations during a month.

Source: LMS via SAP Payroll

Use: Allocations

Number: 46

Code: PRV

Name: Passenger Related Transportation Revenue

Definition: Total passenger ticket revenue.

Units: Dollars

What is being measured: Revenue derived from the sale of all ticket types for Amtrak trains.

How it is measured: Derived from source data. As part of APT’s monthly data processing, it obtains detailed SAP data records and uses them to construct a monthly total of all passenger ticket revenues for each Amtrak train including coach, first class, and the various sleeper categories and supplements. PRV is the dollar total of the Accounts (listed below) and recorded with a train number in the SAP accounting data. It is total ticket revenues for all of a train’s operations during the month. PRV excludes revenues generated from non-Amtrak train services and other Amtrak businesses.

Account	Account Description
AC_400102	Passenger Ticket Revenue
AC_400103	Food and Beverage Transfer
AC_400104	Sleeping Car
AC_400105	Club and Custom Class
AC_400106	Automobile and Bicycle
AC_400107	Employee Passes
AC_400108	USA Rail Pass
AC_400109	Special Movements
AC_400112	First Class
AC_400113	Business Class Transportation
AC_400114	Sleeper Class Transportation
AC_400115	First Class Accommodations

Source: SAP

Use: Allocations

Number: 47

Code: PSM

Name: Business Class Passenger Miles

Definition: Business class seat miles.

Units: Seat miles

What is being measured: The business class seat capacity of a train measured as business class seat miles on Amtrak trains.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed train movement data and uses them to construct a monthly count of a train's business class seat miles. It reflects the trip length, the number and capacities of cars in the consist, and the monthly frequency of a train.

Source: OMS via TUS

Use: Reporting

Number: 48

Code: PUT

Name: Passenger Car Unit Trips

Definition: Total number of passenger car trips.

Units: Car trips

What is being measured: Total revenue service trips made by any type of passenger car (coach, first-class, or sleeper) on Amtrak trains and trains operated by commuter agencies. PUT includes car trips for trains operated by commuter agencies using Amtrak facilities.

How it is measured: Derived by from source data. As part of APT's monthly data processing, it obtains detailed train movement data and uses them to construct a monthly count of revenue service car trips for Amtrak services and then adds to the Amtrak car count, the car trips of commuter operators using Amtrak's right-of-way. The commuter data is obtained from the Contract Audit & Financial Controls Group in Amtrak's Finance Department. Deadheading equipment (not in revenue service) is omitted from this PUT statistic.

Source: OMS via TUS for Amtrak trains, and data from Contract Audit & Financial Controls Group in Amtrak's Finance Department for commuter operations.

Use: Allocations

Number: 49

Code: PVTREV

Name: Private Car Revenue

Definition: Private rail car revenue for a train.

Units: Dollars

What is being measured: Total revenue derived from the transportation of private rail cars for a train.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed SAP data records and uses them to construct a monthly total of private car revenues for each Amtrak train. PVTREV is identified by AC_400111 in the SAP accounting data and recorded with a train number. It is a total for all private train operations during the month.

Source: SAP

Use: Allocations

Number: 50

Code: REUSE

Name: Reusable Support Item Expenses

Definition: Expenses for reusable support items for a train.

Units: Dollars

What is being measured: Commissary expenses for reusable support items such as dinnerware and flatware used for dining and directly associated with an Amtrak train.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed SAP data records and uses them to construct a monthly total of expenses for reusable support items for each Amtrak train. REUSE is identified by AC_540318 in the SAP accounting data and recorded with a train number. It is a total for all of a train's operations during the month.

Source: SAP

Use: Allocations

Number: 51

Code: RM

Name: Sleeping Car Room Miles

Definition: Miles traveled in revenue service sleeping car rooms.

Units: Room miles.

What is being measured: The revenue sleeping room capacity of an Amtrak train measured as room miles traveled.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed car movement data and uses them to construct a monthly count of room miles in revenue service. It reflects the route length, the number of sleeping rooms in the consist, and the monthly frequency of a train. The sleeping room that is used by the sleeping car attendant is not counted.

Source: OMS via TUS

Use: Reporting

Number: 52

Code: RSO

Name: Talk Time Allocation Factor for RSCC Operations

Definition: Reservation Call Centers (RSCC) talk time percentages by train.

Units: Percent

What is being measured: The percentage by Amtrak train of customer telephone talk time at Amtrak customer contact centers.

How it is measured: Derived from source data. Amtrak uses a vendor service to monitor and collect survey data on a random sample of about 600 calls per month. The length of each call measured in seconds is recorded along with information that allows the time to be assigned or apportioned to one or more Amtrak routes. The data is expanded using standard survey practices to provide representative monthly totals for all calls received and compiled as a three-month rolling (moving) average in both seconds and percent of the total. APT allocates the route level percentages to trains based on passenger counts. RSO is representative of all of a train's operations during the applicable three month period.

Source: Survey by Vendor

Use: Allocations

Number: 53

Code: SCLH

Name: Sleeper and Coach Labor Hours

Definition: Total labor hours of coach and sleeping car personnel on a train.

Units: Hours

What is being measured: Total labor hours for coach and sleeping car onboard crews on a train.

How it is measured: Derived from source data. It is calculated as the sum of sleeper and coach conductors and attendants crew hours as follows: SCLH equals CLH + SLH. SCLH is a total for all of a train's operations during a month.

Source: LMS via SAP Payroll

Use: Reporting

Number: 54

Code: SLH

Name: Sleeping Car Attendant Labor Hours

Definition: Sleeping car attendant labor hours on a train.

Units: Hours

What is being measured: Onboard service (OBS) sleeping car attendant labor hours on an Amtrak train.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed hours worked data records of Amtrak employees and uses them to construct a monthly count of sleeping car attendant labor hours for each train. SLH is a total for all of a train's operations during a month.

Source: LMS via SAP Payroll

Use: Allocations

Number: 55

Code: SM

Name: Total Seat Miles – All Classes

Definition: Total seat mile capacity for all service classes on an Amtrak train.

Units: Seat miles

What is being measured: The seat capacity of an Amtrak train measured as total revenue seat miles, but excluding capacity in sleeping rooms.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed train movement data and uses them to construct a monthly count of an Amtrak train's seat miles. It reflects the trip length, the number and capacities of cars in the consist, and the monthly frequency of a train. It is the sum for a train of all service class seats on various types of equipment, but excludes sleeper rooms.

Source: OMS via TUS

Use: Reporting

Number: 56

Code: SPM

Name: Split Passenger Miles

Definition: The passenger miles traveled on the portion of a route supported by a specific State.

Units: Passenger miles

What is being measured: The number of passenger miles traveled between station pairs on the portion of a route supported by a specific State. For passenger trips that begin and/or end outside the portion of the route that is State-supported, only the passenger miles on the State-supported portion are included. In other words, SPM is the sum of all passenger miles for trips originating and terminating within the State-supported zone plus the share of passenger miles within the zone for trips originating or terminating outside the zone.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed passenger ticket records and uses them to construct a monthly count of passengers on a train between the station pairs included in the portion of route supported by a specific State. The distance between these specified station pairs is used to calculate the total miles traveled by these passengers on this portion of the route. SPM is a total for all of a train's operations during the month. Split passenger miles are currently calculated for the States of Connecticut, Massachusetts, North Carolina, Oregon, Pennsylvania, Vermont, Virginia, and Washington.

Source: PAS/ALMS via RRDW

Use: Reporting

Number: 57

Code: STR

Name: Split Ticket Revenue

Definition: Passenger ticket revenue on the portion of a route supported by a specific State.

Units: Dollars

What is being measured: The share of total route ticket revenues attributable to passengers traveling between station pairs on the portion of an Amtrak route supported by a specific State. For passenger trips that begin and/or end outside the portion of the route that is State-supported, only the share of revenues attributable to the State-supported portion is included. In other words, STR is the sum of all passenger ticket revenues for trips originating and terminating within the State-supported zone plus the share of passenger revenues attributable to that zone for trips originating or terminating outside the zone.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed passenger ticket records and uses them to construct a monthly count of passengers on an Amtrak train between the station pairs included in the portion of route supported by a specific State. The share of a train's passenger miles for these specified station pairs is used to calculate the share of ticket revenue on this portion of the route. STR is a total for all of a train's operations during the month. Split ticket revenues are currently calculated for the States of Connecticut, Massachusetts, North Carolina, Oregon, Pennsylvania, Vermont, Virginia, and Washington.

Source: PAS/ALMS via RRDW

Use: Reporting

Number: 58

Code: TAC

Name: Total Activity Cost

Definition: The dollar-denominated fourth round statistic that is the sum of all directly assigned and allocated costs in APT's first three rounds for a train or other ancillary business.

Units: Dollars

What is being measured: The relative size of a train or other ancillary business measured as the dollar value of the first three round resources used in their operation or production.

How it is measured: Derived from APT data. TAC is the sum of APT's directly assigned or allocated dollar costs in APT's first three rounds. The Asset Usage Allocation (AUA) is properly included as it is a measure of resources used in operation or production. It excludes only higher level general and administrative expenses (including some national level policing and environmental safety expenses in Family 900) allocated by the statistic TAC in the final round.

Source: Derived from APT data.

Use: Allocations

Number: 59

Code: TAS

Name: Travel Agent Sales

Definition: Travel agent sales for a train.

Units: Dollars

What is being measured: The value of tickets sold through travel agents for Amtrak trains.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed passenger ticket sales data records and uses them to construct a monthly dollar total of tickets sold through travel agents for each Amtrak route. The route sales data are allocated to trains based on their share of a route's total passenger revenue (PRV). TAS is total travel agent sales for all of a train's operations during the month. TAS does not include sales for non-Amtrak train services.

Source: PAS/ALMS via RRDW

Use: Allocations

Number: 60

Code: TASCUM

Name: Travel Agency Sales Commissions

Definition: Total commission expenses attributable to a train.

Units: Dollars

What is being measured: The total commission expenses paid to travel agents attributable to an Amtrak train.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed passenger ticket sales data records to construct a monthly total of sales by Amtrak defined trains to allocate commission costs by Global Distribution Systems (GDS), made up of 4 major systems: Sabre, Galileo, Amadeus, and Worldspan. Business to Business Sales (B2B). The commissions are then calculated using the applicable commission rates which vary by travel agent and type of route. The calculated commissions by route are accumulated and allocated to a route's trains based on their share of route passenger revenues (PRV). TASCUM is total commissions for all of a train's operations during the month. TASCUM does not include sales commissions related to non-Amtrak train services.

Source: PAS/ALMS via RRDW

Use: Allocations

Number: 61

Code: TBD

Name: Total Boards and Deboards

Definition: Total of passengers boarding and deboarding at a station.

Units: Passengers

What is being measured: The total of the passengers boarding and deboarding an Amtrak-operated train, including Amtrak-operated commuter services, at a station as indicated by tickets collected or sold on a train. As with the separate statistics Boards and Deboards, passengers whose tickets omit station information, e.g., those using commuter passes, are excluded.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed passenger ticket records and uses them to construct a monthly count of passengers boarding and deboarding a train at each station. TBD is a total for all of a train's station pairs and operations during the month.

Source: PAS/ALMS via RRDW

Use: Allocations

Number: 62

Code: TCM

Name: Total Car Miles

Definition: Total car miles for trains in revenue service.

Units: Car miles

What is being measured: Total car miles on Amtrak trains and trains operated by commuter agencies traveled by any type of car in revenue service.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed car movement data and uses them to construct a monthly count of total car miles for each Amtrak train and trains operated by commuter agencies. It reflects the route length, the number of cars in the consist, and the monthly frequency of a train. In addition to basic passenger coaches, car types include business and auto carriers, baggage cars, dining cars, first class coaches, and sleeping cars. Deadheading equipment (not in revenue service), is omitted from the TCM statistic.

Source: OMS via TUS

Use: Reporting

Number: 63

Code: TDC

Name: Ops Trans Direct Cost

Definition: A dollar-denominated second round statistic that is the sum of all direct and allocated transportation operations costs in APT's first round for a train or other ancillary business.

Units: Dollars

What is being measured: The relative size of a train or other ancillary business measured as the dollar value of first round transportation operations resources used in train operating activities such as train make-up and staffing, station operations, dispatching, and fueling.

How it is measured: Derived from APT data. TDC is the sum of APT's directly assigned or allocated transportation operations dollar costs in APT's first round as identified by an appropriate set of Internal Order and Cost Center codes. It excludes all non-transportation operations first round costs, other second round expenses allocated by the statistics MDC and MWDC, higher level general and administrative expenses allocated by the statistic CAE in round three and by the statistic TAC in the final round.

Source: Derived from APT data.

Use: Allocations

Number: 64

Code: TEH

Name: Conductor and Engineer Labor Hours

Definition: Total conductor and engineer crew labor hours on a train.

Units: Hours

What is being measured: Total of all Amtrak conductor and engineer crew hours including Amtrak-operated commuter services.

How it is measured: Derived from source data. It is calculated as the sum of train conductor and engineer crew hours as follows: TEH equals ELH + TLH. This statistic excludes onboard service (OBS) crew hours. TEH is a total for all of a train's operations during a month.

Source: LMS via SAP Payroll

Use: Allocations

Number: 65

Code: TLH

Name: Conductor Labor Hours

Definition: Total train conductor labor hours on a train.

Units: Hours

What is being measured: Train conductor labor hours on an Amtrak-operated train including Amtrak-operated commuter services. It includes conductors and assistant conductors, but not engineers.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed hours worked data records of Amtrak employees and uses them to construct a monthly count of each train's conductor labor hours. TLH is a total for all of a train's operations during a month.

Source: LMS via SAP Payroll

Use: Allocations

Number: 66

Code: TLM

Name: Total Locomotive Miles

Definition: Total miles traveled by locomotives in revenue service.

Units: Locomotive Miles

What is being measured: Total miles traveled by all locomotives on Amtrak trains and trains operated by commuter agencies in revenue service.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed movement data and uses them to construct a monthly count total miles traveled by locomotives on Amtrak trains and trains operated by commuter agencies in revenue service. It reflects the route length, the number in the consist of diesel and electric locomotives on each segment, if both are used on different portions of a route, and the monthly frequency of a train. Deadheading equipment (not in revenue service) is omitted from the TLM statistic.

Source: OMS via TUS

Use: Reporting

Number: 67

Code: TPM

Name: Total Operated Passenger Miles

Definition: Total miles traveled by all passengers.

Units: Passenger miles

What is being measured: Miles traveled by all passengers of all service classes on Amtrak trains.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed passenger ticket records and uses them to construct a monthly count of all passenger miles for each Amtrak train. The distance a passenger travels is based on the station pair in the data record for tickets collected or sold. TPM is a total for all of a train's station pairs and operations during the month.

Source: PAS/ALMS via RRDW

Use: Allocations

Number: 68

Code: TRD

Name: Total Riders

Definition: Total number of passengers.

Units: Passengers

What is being measured: Total of all passengers for all classes as indicated by tickets collected or sold on an Amtrak-operated train, including Amtrak-operated commuter services. It includes passengers whose tickets omit station information, e.g., those using commuter passes.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed passenger ticket records and uses them to construct a monthly count of all the passengers on each train. TRD is a total for all of a train's station pairs and operations during the month.

Source: PAS/ALMS via RRDW

Use: Allocations

Number: 69

Code: TRV

Name: Total Transportation Revenue

Definition: Transportation revenue attributed to a train or other Amtrak business from all types of service and sales.

Units: Dollars

What is being measured: Amtrak revenues generated from sales from all sources.

How it is measured: Derived by APT. As part of APT's monthly data processing, it obtains detailed SAP data records and uses them to construct a monthly total of all revenues from all services and sales for each Amtrak train including tickets for coach, first class, and the various sleeper categories and supplements; food services; and package express and baggage. TRV is the sum of all SAP revenue accounts recorded with a train number. For Amtrak passenger trains it is total transportation revenues for all of a train's operations during the month. TRV includes revenues generated from non-Amtrak train services and other Amtrak businesses.

Source: SAP

Use: Reporting

Number: 70

Code: TSM

Name: Total Seat Miles

Definition: Sum of all revenue seat miles for an Amtrak train, including berth miles.

Units: Seat miles

What is being measured: The total capacity of an Amtrak train measured as the sum of all available seat miles including those in berths. It is the sum that includes all conventional first, business, and coach seat miles, and sleeper berth miles.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed train movement data and uses them to construct a monthly count of a train's total seat miles. It reflects the trip length, the number and capacities of cars in the consist, and the monthly frequency of a train. It is the sum for a train of all service class seats on various types of equipment, and includes seat positions in sleeper rooms.

Source: OMS via TUS

Use: Reporting

Number: 71

Code: TTM

Name: Total Operated Train Miles

Definition: Total miles traveled by a train in revenue service.

Units: Train miles

What is being measured: The total number of train miles traveled by Amtrak trains and trains operated by commuter agencies in revenue service.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed movement data and uses them to construct a monthly count of total miles traveled by all Amtrak trains and trains operated by commuter agencies in revenue service. It reflects the route length and the monthly frequency of a train. Deadheading equipment (not in revenue service) is omitted from the TTM statistic.

Source: OMS via TUS

Use: Allocations

Number: 72

Code: UM

Name: Unit Miles (Base Statistic)

Definition: Total miles traveled by all units (cars and locomotives) in revenue service.

Units: Unit miles

What is being measured: Total revenue miles traveled by all cars and locomotives on Amtrak trains, trains operated by commuter agencies, and freight users of Amtrak track. This statistic is available at the equipment type level. UM can be used in conjunction with equipment type Stat Qualifiers to limit the measured statistic to just unit miles of a particular equipment type.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed movement data and uses them to construct a monthly count of revenue service total miles traveled by all units (locomotives and cars) on Amtrak trains, trains operated by commuter agencies, and freight users of Amtrak track. It reflects the route length, the number in the consist on each segment of cars, diesel and electric locomotives, if both are used on different portions of a route, and the monthly frequency of a train. Deadheading equipment (not in revenue service) is omitted from the UM statistic.

Source: OMS via TUS

Use: Allocations

Number: 73

Code: UT

Name: Unit Trips (Base Statistic)

Definition: The total of car unit trips (CUT) and locomotive unit trips (LUT).

Units: Unit trips

What is being measured: The total trips made by all equipment (cars and locomotives) on Amtrak trains and trains operated by commuter agencies and freight railroads. This statistic can be at the equipment type or station pair level.

How it is measured: Derived by from source data. As part of APT's monthly data processing, it obtains detailed train movement data and uses them to construct a monthly count of trips for all units (all cars and locomotives) for each train. The UT data preserve underlying detail of primary and secondary type for both cars and locomotives so that Stat Qualifiers can be used to identify subsets of equipment used. Deadheading equipment (not in revenue service) is omitted from the UT base statistic.

Source: OMS via TUS

Use: Allocations

Number: 74

Code: UU

Name: Units Used (Base Statistic)

Definition: The amount of the time during a month all cars and locomotives are assigned to a train.

Units: Time, measured in months

What is being measured: The amount of time cars and locomotives, including spares, of all types are assigned to the operation an Amtrak train including both time in revenue service and terminal dwell time. A train's Units Used statistic is a non-integer value (i.e., a decimal number). A UU value of 1.0 represents one piece of equipment used for the entire month. UU can be used in conjunction with equipment type Stat Qualifiers to limit the measured statistic to just the usage of a particular equipment type.

How it is measured: Derived from source data. As part of APT's monthly data processing, it obtains detailed movement data and uses them to construct a monthly count of time spent in revenue service by all units (locomotives and cars) making up a train consist. Equipment usage time is measured in minutes and converted to months based on the length of each month. The Unit Used statistic reflects the train travel time, terminal dwell time related to a train's revenue service, the numbers of all types of equipment in the train consist, including both diesel and electric locomotives if both are used on different portions of a route, and the monthly frequency of a train. Half of equipment terminal dwell time is assigned to the prior move and half to the subsequent move. To avoid extremely large allocations due to shop moves or equipment taken out of service for repair, the total terminal dwell time allocated to revenue service trains is limited to 72 hours, i.e., 36 hours each for the prior and subsequent moves. It is a total for all of a train's

operations during the month. Time allocated to deadheading equipment (not in revenue service) is omitted from the UU statistic.

Source: OMS via TUS

Use: Allocations

Number: 75

Code: WBD

Name: Trip-length-weighted Boards and Deboards

Definition: Trip-length weighted total of boards and deboards at a station.

Units: Passengers

What is being measured: Average passenger trip-length-weighted TBD at a station for Amtrak trains.

How it is measured: Derived from source data. Average passenger trip length equals total passenger miles (TPM) divided by total riders (TRD). TPM/TRD is calculated to determine an average passenger trip length (at the train level) that is used as a weight and applied to TBD (at the station level) to calculate trip-length-weighted TBD. WBD is a total for all of a train's station pairs and operations during the month.

Source: PAS/ALMS via RRDW, and OMS via TUS.

Use: Allocations

Appendix E:
Capital Usage Charge

1 Overview

Prior to the development and implementation of APT, Amtrak’s method for including capital expenses in its cost estimates involved allocating total depreciation and interest expenses for train equipment and fixed assets among individual routes. These expenses were intended to represent recurring monthly or annual costs associated with the initial capital investments required to purchase or construct the rolling stock and other equipment, structures, and right-of-way (ROW) that Amtrak uses to provide service on a route.

The Amtrak Performance Tracking (APT) system uses a different method for estimating and allocating capital costs¹ for individual services (trains, routes, or ancillary businesses). This appendix provides the rationale and method for estimating APT’s capital usage charges by indicating what such usage charges attempt to measure, and outlines how APT estimates and allocates these usage charges to individual services. This appendix addresses the following specific questions:

1. Should APT’s estimated costs for individual services (trains or routes) include costs or charges to reflect their use of capital assets?
2. Should the depreciation and interest expenses reported in Amtrak’s financial accounts, or some other measure of capital costs, form the basis for capital usage charges in APT?
3. Should capital invested in Amtrak by government agencies be required to generate a return? If so, how should the required annual rate of return be established, and specifically, should it include a “real” return on invested capital?
4. What should capital usage charges for an individual service attempt to measure, and how should they be calculated in APT?
5. What asset values should be employed in estimating the periodic usage charges associated with particular assets?
6. How should capital usage charges for assets used to provide multiple services be allocated between or among them?

By addressing these questions and issues this appendix provides additional background to the methodology descriptions contained in Sections 4.2 and 6.6 of Volume 1 of this report.

1. Should APT’s estimated costs for individual services (trains or routes) include costs or charges to reflect their use of capital assets?

The APT full cost-estimating methodology should include procedures for calculating capital usage charges that reflect the portion of the costs in the reporting period of Amtrak’s capital investments to acquire or construct the assets it employs to operate individual train services.

¹ APT’s term for capital costs is “Asset Usage Allocation,” or AUA, in recognition of the role of capital assets in estimating Fully Allocated costs. It is a usage charge and “allocated” or directly assigned to trains and ancillary businesses.

Capital usage charges are a commonly employed mechanism for spreading expenditures on long-lived production inputs—that is, investments in capital assets—over the extended time period that those assets contribute to the production of a firm’s output. Even if they cannot reflect the precise time pattern or duration over which the initial value of specific capital assets is consumed in the firm’s production process, capital charges still provide a useful indication of the equivalent periodic costs of resources used based on the initial investments to construct or purchase the capital assets required to provide a product or service.

Including capital charges in the APT cost-estimating methodology conveys valuable information about recurring annual costs corresponding to the capital investments in equipment, structures, and ROW that Amtrak makes periodically to support each service in the National Train System (NTS). When combined with reliable allocations of current period operating expenses of individual train services, these capital charges allow Amtrak to convey to Congress and other stakeholders the equivalent total annual costs required to operate the NTS and each individual train or route that it comprises. Defensible, transparently calculated capital charges can also be used in negotiations by Amtrak with other entities to recover the costs of services it provides at their request.

2. Should the depreciation and interest expenses reported in Amtrak’s financial accounts, or some other measure of capital costs, form the basis for capital usage charges in APT?

APT should replace Amtrak’s general ledger depreciation and interest with an alternative “synthetic” measure of capital costs for assets used to operate each train in the NTS. The capital charges estimated by APT should reflect reasonable apportionments of the value each asset’s acquisition cost (the original investment) used to operate train services or Amtrak’s other ancillary businesses to each time period over their expected service lifetimes, plus a “return on” the value of those assets remaining during each time period. In accounting and economic terms, depreciation is used as an estimate of the capital used and is sometimes referred to as the “return of” capital. The “return on” or opportunity cost of capital is reflected in the interest costs associated with the investment, assuming it was financed.

A primary reason for recommending a synthetic capital charge to replace Amtrak’s depreciation and interest expenses is that the interest expense recorded in its general ledger during any fiscal year represents a return on only the fraction of accumulated capital investment in Amtrak’s assets that has been financed by debt. Amtrak’s consolidated financial statements for 2013 reveal that long term debt was only about 10.6 percent of its net investment in property and equipment, so Amtrak’s interest payments represent a return on only a relatively modest portion of its total invested capital. Both the total interest and the amounts allocated to individual routes are sensitive to the particular mix of commercial debt and government grants that has financed the historical capital investments represented in Amtrak’s total asset portfolio during any year. Allocating interest expenses only to specific assets that have been acquired with debt financing, or used later as collateral for debt that has not been completely repaid, would arbitrarily increase estimated costs for train services that utilize those assets while leaving costs for services that employ only grant-financed assets unaffected.

An additional problem with using Amtrak’s depreciation expense as a measure of required “return of” capital is the effect of recent sale/leaseback transactions on the recorded asset values

of substantial numbers of cars and locomotives. The effect of these financial transactions has been to increase their asset value to levels reflecting the capitalization of the new leaseback contracts. In accordance with generally accepted accounting principles (GAAP), the gain on such sales over the presale net (depreciated) book value of these assets is being amortized to income over the life of the new leases, which has the effect of reducing the post-transaction increase in Amtrak's calculated depreciation expense caused by the now-higher gross value of its asset base. The overall effect of these sale/leaseback transactions on Amtrak's annual net depreciation expense is complicated by any associated changes that have been made in the period over which the assets involved—formerly owned, now leased back—are being effectively depreciated.² It is not possible, solely on the basis of Amtrak's audited financial statements, to measure the resulting post-transaction increase in Amtrak's annual depreciation expense and compare it with the new annual amortization of gain on sale. However, it appears possible that they are not offsetting each other exactly.

As a consequence of these accounting complexities, combining Amtrak's annual income-statement interest and depreciation expenses to form a capital charge may not reliably measure the annual costs associated with current capital investments in the NTS and Amtrak's other business lines. Thus, allocation of Amtrak's annual depreciation and interest expenses to separate train services and routes seems unlikely to produce reliable estimates of capital costs for equipping and operating those services.

Because depreciation and interest are not considered suitable measures to represent the capital cost portion of Fully Allocated costs, APT uses a more comprehensive synthetic measure of the costs associated with Amtrak's acquisition and use of its complete asset base. This measure includes components of the cost for both acquiring and using those assets, specifically, the annual decline in their value due to accumulated usage and passage of time, and a return that reflects the opportunity cost of both the government and private capital invested to acquire them from outside parties or construct them. By relying on recorded purchase values and the service lifetime assumptions used in Amtrak's group depreciation system, plus the initial lease values recorded for its newly acquired capital-leased assets and the lease terms being used as service lives for the purpose of depreciating them, a synthetic measure of capital cost can be calculated and used in APT without imposing information demands beyond those now required to estimate Amtrak's annual depreciation expenses.³

² Amtrak employs a "composite group" method to generate annual depreciation expense for its audited financial statements. Under this method, depreciation expense is calculated by continuously applying a single annual percentage depreciation rate, based on an economic service life that has been estimated, with periodic reviews for the whole group to the total gross asset value of all units of property within the group that have not been retired and are still carried on the books of account. However, Amtrak's capital-leased equipment, including the sold and leased-back cars and locomotives noted here, is not included in such groups and is depreciated over service lives corresponding to the terms of the particular leases.

³ Under GAAP, the initial acquisition value of a capital-leased asset is recorded on the lessee's balance sheet as the present value, typically at the interest rate inherent in the lease, of the future stream of payments that the lessee has contracted to pay, subject to a maximum of the present fair market value of the asset. Because Amtrak's sold and leased-back cars and locomotives were rerecorded on its balance sheet as newly capital-leased assets, their particular initial lease values do not represent original acquisition cost, which was the cost recorded at the time of their original purchase, now replaced by the presumably higher values generated by the sale and leaseback transaction. The necessity of recapturing the original purchase values for these assets to calculate a new capital charge according to the method recommended is noted under question 4 below.

Of course, the recommended capital charges would not replace depreciation or interest as a representation of capital costs in Amtrak’s audited financial statements, since these serve different purposes from APT and must comply with the requirements of GAAP.

3. Should capital invested in Amtrak by government agencies be required to generate a return? If so, how should the required annual rate of return be established, and specifically, should it include a “real” return on invested capital?

The “reference” rate of return used to calculate the capital recovery factors for each asset group should be the U.S. Treasury borrowing rate on 20-year maturity notes prevailing at the time that the capital charge is calculated. This corresponds to the view that the cost of the entire capital investment in Amtrak should reflect the Federal Government’s long-term cost of borrowing to finance that investment.

Use of the U.S. Treasury borrowing rate implicitly acknowledges the Federal Government’s dominant role in financing Amtrak as well as the cost to the Government of borrowing against future tax revenues or diverting spending from other Federal programs to fund continued reinvestment in Amtrak.⁴

4. What should capital usage charges for an individual service attempt to measure, and how should they be calculated in APT?

The annual⁵ capital charge for each asset group used in Amtrak’s group depreciation system should be the level-annualized equivalent of the gross value of assets included in the group. This charge should be determined by applying an annual capital recovery or amortization factor, calculated using the composite lifetime implied by the annual depreciation rate for each asset group and an appropriate rate of return, to the total of the initial acquisition costs, which appear on the books of account as the gross values, of all assets included in the group.

The annual capital charge for most capital-leased assets carried on Amtrak’s books of account should be similarly calculated, using the initial (gross) capitalized lease values and service lives implied by the lease terms over which these values are being depreciated. An exception to this procedure is required for Amtrak assets that were originally purchased and then subsequently sold and leased back; for capital charge purposes, their gross values must be adjusted, as explained below.

A capital recovery factor is a widely used method for apportioning the two components of the cost of a capital asset, the decline in its value associated with its use, and the required return on its remaining value over its expected lifetime to produce a constant total value during each year.⁶

⁴ Like all market interest rates, the financial returns demanded by lenders to the U.S. Government incorporate the capital markets’ requirements for a real return on initial investment and some degree of protection from inflation.

⁵ As noted in Sec. 4.2.2, the term “annual” is used in discussing the capital cost methodology with the understanding that it is a general concept that applies other reporting time periods, including monthly or quarterly.

⁶ For a derivation and discussion of the capital recovery factor, see McCarthy, Patrick S., *Transportation Economics* (Blackwell Publishers, 2001), pp. 358-363. .

Annualizing an initial investment with use of a capital recovery factor differs slightly from the similar calculation of a constant annual amount for the purpose of *amortizing* a level-repayment loan.⁷ Where the amortization period and asset lifetime are identical, however, the two approaches produce identical annual equivalent costs or payments when they employ the same rate of return.

Annualizing initial value with use of a capital recovery factor treats the costs of capital assets that Amtrak purchases or constructs analogously with assets that it acquires through capital leases. In effect, this approach treats the costs of these assets as equal to an equivalent annual lease payment on them every year, assuming that the term of each asset's lease would be identical to its expected service lifetime. The sum of these capital charges allocated to an individual train service or business line provides a comprehensive measure of the equivalent annual cost of the capital invested in the assets that Amtrak employs to operate it.

Annual capital charges for undepreciable property and working capital should be calculated by applying the same rate of return used to determine the annual capital recovery factor to the ledger value of any undepreciable physical property used by Amtrak to operate the NTS or any of its other business lines, and to an allowance for working capital necessary to operate the NTS.⁸ This is equivalent to applying a capital recovery factor calculated under the assumption of an infinite lifetime, the usual assumption for undepreciable property (such as land) and working capital.⁹

Capital charges should also be calculated for any specialized assets necessary to operate Amtrak's other business lines. For assets that are employed in more than one line of business, it will be necessary to calculate a total capital charge associated with that asset and to allocate that amount between or among the different business lines. Any property still carried, unretired in Amtrak's accounts but for which it has no expectation of future need to operate the current NTS

⁷ In the latter, the amortization period is usually established by the duration of the repayment arrangement for the loan, while a capital recovery factor is intended to annualize an investment over its expected service lifetime, which may differ from the amortization period of a loan used to finance it. Annualization and amortization also differ because the rate of return used in calculating a capital recovery factor is usually intended to represent the "true" opportunity cost of investment capital, while an amortization factor is calculated with use of the actual interest rate specified by a particular loan contract. However, under the method recommended here for calculation of a capital charge annualizing the acquisition cost of Amtrak's capital-leased assets, the service life for such annualization is based on that being used for their depreciation on Amtrak's audited financial statements—that is, the terms of the capital lease loan contracts.

⁸ Following Surface Transportation Board (STB) practice, this allowance would be based on the current balance-sheet valuation of materials and supplies, plus, if positive, an allowance for cash and near-cash balances. Under STB regulations, a working capital investment value base for evaluation of the profitability of Class I freight railroads is constructed by adding to current physical materials/supplies inventory an allowance for cash and near-cash balances in the form of a number of days of cash operating expenses, with such days calculated as the difference between the current days of revenue held as accounts receivable less the days of operating expense obtained as accounts payable (adjusted upward by a 15-day "buffer"), subject to a maximum of actual cash/near-cash held. In the case of Amtrak, which is not significantly dependent on credit sales, such a calculation currently produces an allowance only slightly above the balance-sheet value of materials and supplies.

⁹ See McCarthy, *Transportation Economics*, p. 360.

or its other business lines be excluded from the calculation of annualized capital costs. Any assets that Amtrak has actually retired by sale or formal abandonment will, of course, not enter into calculation of the annual capital charge because—under normal financial accounting practice—their gross values will have been completely removed from the books of account.

The only information required to calculate the recommended charges for the assets that make up each of Amtrak’s depreciation groups is the total initial acquisition costs for these assets and their composite service lifetimes, which can be inferred from each group’s depreciation rate. Thus, this information is the same as that already used in Amtrak’s group depreciation system. Amtrak’s periodic reviews of its group depreciation rates, which are intended to prevent distortions in the accumulated depreciation accounts reported on its balance sheet that might result from systematic differences between actual and projected asset lifetimes, should also prevent any distortion from particular assets remaining in service beyond the time when they would have been fully depreciated if treated as individual units.¹⁰

Similarly, the only information required to calculate the recommended charges for Amtrak’s capital-leased assets is the initial capitalized lease costs and, as service lives, the lease terms over which these costs are being depreciated.¹¹ In the particular case of Amtrak’s sold and leased-back cars and locomotives, however, the effect of the previously mentioned “write-up” of their original balance-sheet values that was affected by those transactions must be eliminated before capital-charge calculation by substituting their correct initial purchase values for their current initial capitalized lease costs. Because these vehicles, being capital-leased, are not consolidated into depreciation groups and individual, original financial data for them are retained in Amtrak’s accounting records currently used for generating depreciation for the audited financial statements, extracting the correct initial purchase values would not be difficult or burdensome. In the case of any future such sale/leaseback transactions, initial values recorded and preserved separately for easy availability would be helpful.

5. What asset values should be employed in estimating the annual usage charges associated with particular assets?

The portion of the capital charge calculated on the part of Amtrak’s asset values that represents property acquired with State capital grants should be identified internally by Amtrak for individual States, to allow it to be taken into consideration when negotiating payments for State-supported trains.

Similarly, public reports that include the recommended capital charges should identify portions of these charges that were derived from the values of State-granted assets but not necessarily

¹⁰ Thus, any property that would show as already fully depreciated if considered as an individual unit rather than as a component of one of Amtrak’s asset depreciation groups should not be excluded solely on that basis.

¹¹ If any asset originally recorded as capital-leased and thus never included in a depreciation group were to have been acquired by Amtrak and retained, fully depreciated, on Amtrak’s books of account after expiration of its lease term-based service life, the recommended capital charge calculation method would logically require an adjustment to reflect that life’s effectively having extended from the time of original acquisition at least to the present.

their values for individual States. Public reports should also contain an explanation that their estimates of capital costs do not include those for rolling stock or other property held on States' *own* account books but used in Amtrak operations.

To ensure that any comparison of total costs and revenues on individual routes takes into consideration that capital charges derived from assets acquired using the proceeds of State grants have already been “covered” by virtue of the State’s donation, it is recommended that a synthetic form of “revenue” be created for each route in the exact amount of whatever portion of the capital charge for the route derives from such assets. This revenue amount might be labeled “Capital charge offset due to State grants,” and it would substitute for any allocation of State-grant amortization revenue, which, unlike the capital charge, constitutes a “return of” but not a “return on” the original expenditure for the assets involved. The difference between the total of such amortization revenue on the audited Amtrak income statement and the total of this synthetic “revenue” offsetting State-granted asset-derived capital charges should be clearly displayed as an APT income-statement-reconciling item for the reporting period.

6. How should capital usage charges for assets, used to provide multiple services, be allocated between or among them?

APT should allocate capital charges for fixed-asset groups between the NTS and Amtrak’s ancillary business lines and among individual routes within the NTS. APT should allocate these capital charges among individual trains, routes, and other businesses using the same method employed for other operating expenses.

Capital asset usage charges for asset groups including train equipment (ACC¹² 50, 60, and 70), should continue to be allocated to individual trains, using utilization statistics for specific locomotive and car types.

The APT rules for allocating operating and maintenance expenses associated with ROW and structures such as stations, bridges, and communication and power systems, should be used as a guide for developing capital charge allocation rules for these asset groups.¹³ To the extent possible, the methodology should identify locations of fixed assets and allocate the capital charge to those trains, routes, and ancillary businesses served at those locations.

Track-section identifiers and other location information in Amtrak’s asset data systems can be used to assign each asset to the route or routes that it serves. For assets serving multiple routes, reasonable allocation statistics for distributing their costs would also need to be identified, although the statistics used to allocate operating and maintenance expenses for those facilities will provide useful guidance.

¹² Asset Category Code.

¹³ For example, some station operating expenses, such as ticketing, cleaning, and utilities, are allocated to trains making shared use of a station on the basis of passenger boardings and alightings for each train. This method may also be useful for allocating station-related capital expenses, such as depreciation of structures and station facilities. For simplicity, the desire is to use similar allocation rules for capital and operating expenses associated with the same asset category (stations, track, and structures).

Appendix F:

Definition and Use of the Total Activity Cost (TAC) and Customer Activity Expense (CAE) Statistics in APT

1 Description of Total Activity Cost and Customer Activity Expense Statistics in APT

1.1 Concept and Use of the TAC Statistic

In APT, in cases where a close association exists between costs and activity levels, an activity statistic, such as Total Board and Deboards (TBD) or Train Miles (TM), is used to allocate costs to trains and other outputs.¹ In contrast, in the case of shared or indirect expenses that are not closely associated with a train or other output, and hence for which specific activity-based statistics are either not available or not appropriate for cost allocation, a different approach is required. These overhead-type expenses are often in the General and Administrative (G&A) area and the generally accepted approach is to allocate them based on the size or scale of the various “outputs” of the enterprise. A typical approach is to develop and employ a comprehensive cost-based measure of scale for this purpose, although sometimes a revenue-based measure is used.

Amtrak’s RPS system allocated G&A costs using Total Train Expense (TTE), but doing so is not feasible in the APT system because APT allocates some G&A costs to non-train services or outputs, including the Amtrak’s other ancillary businesses, for which TTE cannot be calculated because train costs do not exist. Instead, APT uses a newly created dollar-denominated statistic, Total Activity Cost (TAC), to allocate costs of the G&A type for which more appropriate activity-based statistics do not exist.² TAC is defined so that it encompasses both train and non-train activities and hence has the needed functionality to allocate these G&A costs in APT.

One way to better understand the concept of TAC is to consider the name that was eventually chosen and some alternative names that were not selected. Alternative names for this statistic using the terms “direct” and “operating,” for example “Direct Operating Cost” (DOC), were considered. “Direct” is not a good choice because many costs will be included in this statistic that are “indirect” in that they are not coded to particular Amtrak trains, but instead are allocated. Therefore, using the term “direct” would be misleading and arguably incorrect.

The term “operating” is also not a good choice because it is too broad. In fact, the G&A expenses to be allocated using TAC are also operating costs but would be excluded from the new TAC statistic. The use of the term “total” is desirable because it reflects the comprehensive nature of the measure. Combining the term “total” with “operating” would, however, be incorrect because not all operating costs would be included. Instead, the term

¹ The term “output” refers to the “cost object” in APT, such as the entity to which the costs are being allocated. If Amtrak’s only business were the operation of the NTS, then the only cost objects would be trains. However, because Amtrak has other customers to whom it provides “outputs” usually in the form of services, a more general term is required. APT allocates cost to the NTS and other “customers” or “business types.” See Section 4.3.

² See Section 4.4.1.

“activity” was ultimately selected because it conveys the concept of the statistic, namely, a measure of costs that are closely associated with an activity that produces an output.

In summary, for allocation purposes in APT, costs are divided into two groups: activity-related costs and general administrative and corporate-level support costs.

1. **Activity-related costs** consist of costs that are closely associated with a specific activity and are expected to vary with the amount or scale of that activity. A measure of the relevant level activity is used to allocate such costs unless they are directly linked to the activity by the accounting system.
2. **General administrative and corporate-level support costs** are composed of expenses that are fixed or very loosely related to the overall scale of the enterprise, but, for practical purposes, do not vary with levels of activity or output as measured by statistics such as TBD or TTM. These general administrative and support expenses are allocated to trains and other outputs based on the outputs’ overall contribution to the size of the enterprise as reflected by the total of their activity-related direct and indirect (allocated) costs. A Total Activity Cost (TAC) statistic is constructed and used for this purpose.

1.2 Definition of the TAC Statistic

The TAC statistic for a train or other output should reflect the size or scale of a particular output relative to the total for all Amtrak outputs. A cost-based measure rather than a revenue-based measure is preferred and will include all of the closely associated costs of producing the output, both direct and indirect (allocated). All general administrative and support costs will be excluded that are not closely associated with the output since those costs are, in contrast, the costs that the TAC statistic will be used to allocate. This approach avoids computational circularity errors.

TAC is defined as the sum of all costs allocated by any other statistic or process, such as costs *not* allocated by TAC. This approach is consistent with the general principle that a statistic should reflect the size of a particular output relative to the total output for the enterprise. TAC is the sum of all activity-driven costs, direct and indirect, irrespective of their APT Customer (Business) type, Family, Cost Center, Internal Order, Account, or WBS classifications.

The general rule defined above for what to include in the TAC statistic provides a simple solution for allocating G&A costs to certain Amtrak “customers” that are included in the G&A Family because their Cost Centers are classified in this Family, such as certain Cost Centers that focus on real estate and commuter business operations. Costs will be allocated to these customers in a “first round” allocation either directly or indirectly by some other statistic or process. The sum of the first round³ costs will be the customers’ TAC. Their TAC values will be used to allocate a portion of other general and support costs to them.

³ Where other intermediate rounds or their equivalent are used, their allocated costs would also be included in TAC and thus “used” to allocate costs in the final allocation round.

This method similarly applies to other non-NTS customers such as freight railroads and commercial customers.

The use of this decision rule also would apply to other (non-G&A) Families and Subfamilies, or even costs within a Subfamily, that are activity-driven and allocated, and that do not use TAC in their allocation. If regional police costs are allocated without use of TAC, these allocated costs become part of each output's TAC, whereas certain national police costs would properly be allocated using TAC and thus will not be included in the calculation of TAC. Likewise, if some or all of utility costs can be closely associated with and allocated to specific outputs based on their location or linkage to a Cost Center, these allocated costs will be part of TAC.

In developing the procedures for calculating TAC in APT, the issue of whether the APT capital usage charge should be included in TAC was considered. The decision was that capital charges, which are closely associated with a product or service and allocated to them, should be included in the TAC for that product or service. Several reasons exist for this decision:

1. It is consistent with the general principle of including all costs in TAC that reflect the size or scale of the product or service.
2. A key distinction between capital and other costs of production is that the former occur less frequently than normal monthly or annual reporting time periods and hence they must be smoothed out to identify the portion attributable to the shorter reporting time period. This is what the APT capital asset usage charge accomplishes and is the general principle behind the GAAP treatment of depreciation. The APT capital asset usage charge is intended to convert "lumpy" capital expenses to periodic expenses, which can then be added together with other costs to achieve a measure of total resources used in a reporting period..
3. The Cost Accounting Standards section of the Federal Acquisition Regulations (48 CFR 9404.410) provides that "...the cost input base used to allocate the G&A expense pool shall include all significant elements of that cost input which represent the total activity of the business unit...the determination of which cost input base best represents the total activity of a business unit must be judged on the basis of the circumstances of each business unit...a total cost input base is generally acceptable...." It goes on to give the following illustration: "...during a cost accounting period (business) Unit D acquires and uses a small building...the depreciation taken on the building would be part of the total cost input base (for Unit D)...." This guidance directly supports a definition of TAC in APT that includes a capital charge.
4. *In the FY2005 DOT Appropriations Act, the Secretary of Transportation is directed to determine Amtrak's NEC capital and maintenance costs attributable to commuter rail operations. This again confirms the view that capital and operating costs be given equal treatment in estimating the costs of a specific service.*

As noted in the third reason above, in analogous Federal Government contexts where full cost allocation to different sectors of an enterprise is required, it appears that it is an accepted practice to include depreciation within total operating costs used as a base for distributing

general and administrative expenses.⁴ Also, in its audited public income statement Amtrak includes depreciation as one of the categories of "operating" expense counted in computing income from continuing operations before interest and income tax expense (if any).

Thus, logic and precedent dictate that, where feasible, capital costs should be treated as part of the total costs of a train or other output for cost allocation purposes. However, capital costs that are not closely associated with and allocated to particular trains or other outputs would not be part of TAC. Thus, for example, the capital costs of most computer hardware and software in the Amtrak Automated Technology (AT) department would be excluded from TAC, but a capital charge linked to the equipment used for NTS train service would be included in the relevant TAC statistic.

Two other issues were considered in reaching a decision regarding the question of whether or not to include the APT capital asset usage allocation in TAC.

1. It was noted that an undesirable distortion of the cost allocation would occur if, in calculating TAC, the procedure specifically and exclusively removed from the total operating expense base for one service any representation of the cost of providing owned or capital-leased equipment, while for some other service, any costs of equipment provision occurring in the form of shorter-term rental expenses or freight railroad access charges, for example, were left in.⁵
2. Because the principle use of TAC in APT is to allocate G&A expenses, a question arose as to whether some G&A expenses had already been allocated to capital accounts. If this were the case, it might be argued that, because a service's allocated costs already included some G&A expenses via the capital asset usage allocation, for purposes of allocating G&A expenses, the effect of capital had already been taken into account and excluding the capital charge from TAC would be appropriate. In considering this issue it

⁴ As explained elsewhere, Amtrak, FRA and Volpe agreed for purposes of APT to expand the representation of capital cost to a specially constructed charge embodying both the consumption of capital assets (similar to depreciation) and a requirement for earning a return on those assets. An enterprise's GAAP-compliant expense accounts, of course, only include return on capital in the form of interest to the extent any interest-bearing obligations are being serviced and do not include return on capital in profit form at all. However, it is reasonable to interpret typical cost allocation practices in regard to depreciation and interest expenses as representing the cost of providing an enterprise with its necessary capital equipment and logically similar to the APT capital charge. See Appendix E for a full discussion of the capital charge.

⁵ Although by Federal statute (49 USC 24308) such access charge payments are subjected only to a minimum standard of "incremental" cost in any cases where the Surface Transportation Board ("the Board") prescription may be required to resolve disputes over reasonable compensation levels, cost-finding procedures carried out under the authority of the statutes regulating Amtrak have recognized capital elements of incremental rail infrastructure costs. When in 1995 (Finance Docket 32467) the Surface Transportation Board had to prescribe compensation for Amtrak access to then Conrail-owned rails, it specifically noted the requirement to cover incremental maintenance-of-way costs, including replacement (a capital element) of track and related material. Likewise, in 1998 (Finance Docket 33381) the Board specifically provided that Amtrak cover the cost of capital outlays for certain incremental bridge and track work required for its newly established operation on lines owned by the, then, Guilford Rail System.

was established that “capitalizing” a portion of G&A expenses into capital costs is inconsistent with GAAP, and in fact, Amtrak does not take such an approach.

1.3 Concept and Use of the Customer Activity Expense (CAE) Statistic

In developing the APT methodology, initially the assumption was that all G&A expenses should be allocated uniformly across the entire enterprise to all customers. Examination of the specific expenses in the G&A family revealed, however, that some costs should be assigned directly to a single customer, some allocated to a subset of customers, and some allocated to all customers. The APT G&A Family is divided into Subfamilies in part to reflect these different allocation cases. The five G&A Subfamilies are described in Table 1. The Police, Security, and Environmental/Safety (PSE) Subfamilies are included in Table 1 because they share the G&A Family characteristics and also require use of a general activity statistic to allocate some of their expenses.

Table F-1. APT G&A and PSE Subfamily Structures

APT Subfamily Number	Subfamily Name	Description
601	Corporate Administration	Amtrak’s president and other high level managerial and administrative staff. Most costs are properly allocated to all customers using TAC.
602	Centralized Services	Amtrak’s corporate services such as automated technologies, payroll, procurement, and human resources. Most costs are properly allocated to all customers using TAC
603	Qualified Managerial and Services	Corporate managerial and administrative services whose activities are focused on a subset of customers. Most costs are properly allocated to a subset of customers using CAE.
604	Direct Customer	Corporate managerial and administrative services whose activities are focused on a single customer. Costs are assigned directly to a single customer.
605	Subsidiary Companies	Consolidated costs are either directly assigned or allocated to customers using activity statistics.

APT Subfamily Number	Subfamily Name	Description
901	Police	A mix of Cost Centers with either national or regional focus. National Cost Centers cover the entire enterprise whereas regional Cost Centers are geographically focused. National costs are properly allocated to all customers using TAC and regional costs are allocated to customers in the relevant region using CAE or activity statistics.
902	Security, Strategy and Special Operations	Provides planning and capital support for a broad range of security matters corporate-wide. Most costs are properly allocated to all customers using TAC.
903	Environmental & Safety	Provides policy and planning oversight on environmental compliance, health, and safety matters corporate-wide. Most costs are properly allocated to all customers using TAC.

In APT, Amtrak’s general and administrative costs incurred in managing or supporting activities related to only a subset of the Amtrak business, such as a subset of customer types, are in Subfamily 603, Qualified Managerial and Services, and in the Police Family. One example consists of the expenses associated with Cost Center 0730 (NEC IID Corridor Development). The expenses only benefit some customers (in particular, they only affect customers in the NTS, Commuter Access, Freight, and Commercial categories, but not the Reimbursable or Commuter Operations categories). This Cost Center is in the G&A Family because its costs do not vary with activity levels among the benefiting customers and are general management or administrative in nature.

Like expenses in the other G&A Subfamilies, expenses in the Qualified Managerial and Services Subfamily are high-level management expenses that are not closely associated with Amtrak customers, and therefore, specific activity-based statistics are not appropriate for their cost allocation. Because they do not support the entire enterprise they are not considered corporate-wide G&A and therefore need to be included in the base for calculating TAC, which is then used to allocate corporate-wide G&A expenses.

Because these expenses, after they are allocated, are included in each customer’s TAC, they must be allocated among customers before the computation of TAC. For this reason they cannot be allocated using TAC. Instead a similar statistic, Customer Activity Expense (CAE) is defined and computed to allocate G&A-type expenses that are not allocated to all customers, such as expenses allocated to only a subset of customers.

1.4 Definition of the CAE Statistic

The CAE statistic is similar to TAC. Both are non-activity statistics that are used to allocate G&A-type expenses because activity statistics would be unfeasible or inappropriate. Like TAC, the CAE statistic for a customer should reflect the size or scale of the particular customer relative to the total for all Amtrak customers to whom the costs are to be allocated, and like TAC, a cost-based measure will be used. It should include all of the closely associated costs of producing the output or product, both direct and indirect (allocated).

CAE will exclude all general administrative and support costs that are to be allocated to all Amtrak customer types. The costs allocated enterprise-wide are mostly in Subfamilies 601 and 602 and are allocated using TAC after allocations are made using CAE.

CAE is defined as the sum of all costs allocated by a process or statistic not involving (i.e., before computation of) the CAE or TAC statistics. This approach is consistent with the general principle that CAE should reflect the size of a particular output or product relative to the total for the enterprise up to the point at which CAE-allocated costs are calculated. It is the sum of all activity-driven costs, direct and indirect, irrespective of their APT Customer (Business) type, Family, Cost Center, Internal Order, Account, or WBS classifications. CAE will include any G&A costs directly assigned to a single customer, such as Subfamily 604, and costs in the Subsidiary Subfamily 605 that are allocated using activity-based statistics.

In developing the procedures for calculating TAC in APT, the issue of whether the APT capital usage charge should be included in TAC was considered. It was decided that capital charges that are closely associated with a customer and allocated to them be included in the TAC for that customer. Accounting guidance and principles provide precedents for this treatment and it is consistent with the underlying purpose of the TAC, namely to provide a measure of a customer's total cost before the use of TAC for allocating G&A costs.

Because the CAE statistic and its purpose and use are so similar to those described above for the TAC statistic, it is appropriate to include the APT capital usage charge in CAE for the same reasons noted in the TAC definition. Specifically, both are used in allocating similar G&A-type costs that are not closely associated with a train or other output and are often viewed as fixed relative to activity levels. For these reasons, a comprehensive cost measure that reflects the relative size of the customer to which the G&A costs are to be allocated is desired. The only distinction between TAC and CAE is that the former is used in allocating G&A costs to all customers whereas the latter is used in cases where such costs are allocated to only a subset of customers in prior rounds. Thus, defining them similarly and including the capital charge in both is appropriate.